# Families Helping Families Region 7 Shreveport, Louisiana

Financial Statements And Report on Agreed-Upon Procedures

As of and for the Year Ended June 30, 2024

# Families Helping Families Region 7 Shreveport, Louisiana

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### COOK & MOREHART

#### Certified Public Accountants

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Independent Accountants' Review Report

To the Board of Directors Families Helping Families Region 7 Bossier City, Louisiana

We have reviewed the accompanying financial statements of Families Helping Families Region 7 (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

## Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

## Accountants' Responsibility

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

We are required to be independent of Families Helping Families Region 7 and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our reviews.

## **Accountants' Conclusion**

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

## Supplementary Information

The supplementary information included in the accompanying Schedule of Compensation, Benefits and Other Payments to Agency Head on page 12 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplemental information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Cook & Morehart

Certified Public Accountants

Cook + Machart

December 30, 2024

# Families Helping Families Region 7 Shreveport, Louisiana Statement of Financial Position June 30, 2024

## **ASSETS**

Current assets: Cash and cash equivalents Grant receivable Prepaid expenses Total current assets	\$	172,415 35,219 2,371 210,005
Operating lease right-of-use assets Property and equipment, net Total non-current assets		1,596 16,170 17,766
Total Assets	_\$	227,771
Current liabilities: Accounts payable and accrued liabilities Right-of-use operating lease liabilities, current Total current liabilities	\$	34,159 1,596 35,755
Net assets: Without donor restrictions		192,016
Total net assets		192,016
Total Liabilities and Net Assets	\$	227,771

# Families Helping Families Region 7 Shreveport, Louisiana Statement of Activities For the Year Ended June 30, 2024

REVENUES AND OTHER SUPPORT	hout Donor estrictions
Contractual revenue Contributions of financial assets Miscellaneous Total revenue and other support	\$ 306,234 8,300 27 314,561
EXPENSES	
Program  Mangement and general  Total expenses	 227,836 94,277 322,113
Changes in net assets	(7,552)
Net assets as of beginning of year	 199,568
Net assets as of end of year	\$ 192,016

## Families Helping Families Region 7 Shreveport, Louisiana Statement of Functional Expenses For the Year Ended June 30, 2024

		Program Expenses		nagement and General	Total
Personnel	\$	133,944	\$	52,993	\$ 186,937
Fringe benefits		11,095		4,054	15,149
Office expense		20,055		5,014	25,069
Occupancy		18,888		4,722	23,610
Insurance		5,364			5,364
Depreciation		3,630			3,630
Advertising		13,414			13,414
Miscellaneous		463		23,325	23,788
Professional services		16,676		4,169	20,845
Travel	11 <del>5</del>	4,307	8		4,307
Total expenses	\$	227,836	\$	94,277	\$ 322,113

# Families Helping Families Region 7 Shreveport, Louisiana Statement of Cash Flows For the Year Ended June 30, 2024

Operating Activities Changes in net assets Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	\$	(7,552)
Depreciation		3,630
Amortization on operating leases		18,859
(Increase) decrease in:		,
Grants receivable		3,502
Prepaid expenses		2
Increase (decrease) in:		
Repayments of operating lease liabilities		(18,859)
Accounts payable and accrued liabilities		27,906
Net cash provided by operating activities		27,488
Investing Activities		(0.000)
Purchase of fixed assets	-	(9,900)
Net cash (used in) investing activities	-	(9,900)
Net increase in cash and cash equivalents		17,588
Cash and cash equivalents as of beginning of year	8	154,827
Cash and cash equivalents as of end of year	\$	172,415

## (1) Summary of Significant Accounting Policies

### A. Nature of Activities

Families Helping Families Region 7 (FHF7) is a private, nonprofit corporation governed by a board of directors and administered by a professional staff. FHF7's goal is to provide information and referral, education and training and peer to peer support to individuals with disabilities and their families. The support for FHF7 comes primarily from state funds through contracts—grants from the State of Louisiana, Department of Health and Hospitals and other organizations.

## B. Basis of Accounting

The financial statements of FHF7 have been prepared on the accrual basis of accounting.

### C. Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and reported revenues and expenses. Actual results could differ from those estimates.

## D. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards. Under those standards, the Organization is required to report information regarding its financial position and activities according to two classes of net assets:

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 objective of the organization. These net assets may be used at the discretion of FHF7'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 FHF7 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 statement of activities. FHF7 has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received.

### E. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, FHF7 considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

## F. Advertising Costs

FHF7 uses advertising to promote its services among the community it serves. The costs of advertising are expensed as incurred. For the year ended June 30, 2024, advertising cost totaled \$13,414 and is included in advertising on the Statement of Functional Expenses.

## G. Property and Equipment

It is the policy of FHF7 to capitalize all fixed assets with a unit cost of \$500 or more. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The Federal Government has a reversionary interest in property purchased with federal funds. Its disposition as well as the ownership of any proceeds therefrom is subject to federal regulations. Depreciation is provided on the straight-line method over the estimated useful lives of the assets.

### H. Restricted and Unrestricted Revenue

Support that is restricted by the donor is reported as an increase in net assets without donor restriction if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in net assets with donor restriction, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net asset with donor restrictions are reclassified to net assets without donor restriction and reported in the statement of activities as net assets released from restrictions.

The majority of FHF7's contractual revenue is derived from fixed fee cost reimbursable state contracts, which are conditioned upon certain performance requirements. Revenue is recognized as performance obligations under the contracts are satisfied. Performance obligations are typically to provide support services to individuals and their families. Advances under the agreements are recorded as contract liabilities until such time as the performance obligations are met.

## I. Income Tax Status

FHF7 is a non-profit corporation and is exempt from state and federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to FHF7's tax-exempt purpose is subject to taxation as unrelated business income. FHF7 had no such income for this audit period. The Organization's Form 990, Return of Organization Exempt from Income Tax, for the year ended June 30, 2021, 2022, 2023, and 2024 are subject to examination by the IRS, generally three year after they were filed.

### J. Expense Allocation

The costs of providing 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. Expenses are allocated to functions based upon management's equitable determination.

(Continued)

## (2) Concentrations of Credit Risk

FHF7 maintains cash balances at a financial institution located in the Shreveport area. Accounts at that institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At June 30, 2024, total cash balances held at financial institutions were \$172,415, all of which was secured by FDIC insurance.

Concentrations of credit risk with respect to grant receivables are limited due to these amounts being due from governmental agencies under contractual terms. As of June 30, 2024, FHF7 had no significant concentrations of credit risk in relation to grant receivables.

## (3) Third Party Reimbursement

During the year ended June 30, 2024, FHF7 received contractual revenue from state and other grants in the amount of \$306,234. The continued existence of these funds is based on annual contract renewals with various funding sources.

## (4) Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities at June 30, 2024 consisted of the following:

	<del></del>	2024
Accrued leave	\$	1,380
Accrued payroll		27,355
Payroll taxes payable		3,998
Accounts payable		1,426
and the control and control and the control of the	\$	34,159

## (5) Operating Leases

FHF7 leases office space under a long-term, non-cancellable operating lease. The lease expires on July 31, 2024. The discount rate of 2.88% represents the risk-free discount rate using a period comparable with that of the individual lease term.

The right-of-use operating assets and operating lease liabilities at June 30, 2024, are as follows:

	2024
Lease Assets	
Operating lease right-of-use assets	<u>\$ 1,596</u>
Lease Liabilities	
Operating lease liabilities as June 30	\$ 1,596
Less current portion	(1,596)
Operating lease liabilities	\$

Total lease costs were as follows:

Operating lease costs	<u>\$ 19,200</u>
Weighted-average remaining lease term – months	1
Weighted-average discount rate	2.88%

Future minimum payments required under operating leases that have an initial or remaining non-cancelable lease term in excess of one year are as follows:

For the Year Ending					
June 30,	P	rinciple	Inte	erest	Total
2025	\$	1,596	\$	4	\$ 1,600
Total lease payment	\$	1,596	\$	4	\$ 1,600
÷ .	_				

## (6) Liquidity and Availability of Financial Assets

FHF7 monitors its liquidity so that it is able to meet its operating needs and other contractual commitments while maximizing the investment of its excess operating cash. FHF7 has the following financial assets that could readily be made available within one year of the balance sheet to fund expenses without limitations:

Financial assets at year-end:	2024
Cash and cash equivalents	\$ 172,415
Grant receivables	35,219
Total financial assets	207,634
Financial assets available to meet cash needs for general	
expenditures within one year	\$ 207,634

In addition to financial assets available to meet general expenditures over the year, FHF7 operates with a balanced budget and anticipates covering it general expenditures using the income generated from contractual agreements with governmental agencies and contributions. The Statement of Cash Flows identifies the sources and uses of FHF7's cash and shows positive cash generated by operations of \$27,488 for the year end June 30, 2024.

## (7) Net Assets

Net assets at June 30, 2024, consisted of the following:

Net Assets Without Donor Restrictions:	2024
Undesignated	\$ 175,846
Net investment in property and equipment	16,170
Total net assets without donor restrictions	192,016
Total Net Assets	\$ 192,016

## (8) Property and Equipment

Property and equipment at June 30, 2024, with estimated depreciable life, are summarized as follows:

Furniture, fixtures, equipment	5 – 10 year	\$	28,294
Accumulated depreciation	991, U. S7 (1)	_(_	12,124)
34 Sabatahan Sabatahan Sabatahan Sabatahan Sabatahan Marian Kalandaran Sabatahan Sabat		\$	16,170

Depreciation expense for the year ended June 30, 2024 was \$3,630.

## (9) Subsequent Events

In November 2024, FHF7 signed a lease agreement for office space. The lease requires a payment of \$1,600 per month for 36 months.

Subsequent events have been evaluated through December 30, 2024, the date the financial statements were available to be issued.

# Families Helping Families Region 7 Shreveport, Louisiana Schedule of Compensation, Benefits and Other Payments to Agency Head For the Year Ended June 30, 2024

Agency Head: Chanel Jackson, Executive Director

Purpose	Amount
Salary	\$ 70,657

### COOK & MOREHART

#### Certified Public Accountants

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Independent Accountants' Report
On Applying Agreed–Upon Procedures

To the Board of Directors Families Helping Families Region 7 Bossier City, Louisiana

We have performed the procedures enumerated below on Families Helping Families Region 7 's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended June 30, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. Families Helping Families Region 7' management is responsible for its financial records and compliance with applicable laws and regulations.

Families Helping Families Region 7 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 Families Helping Families Region 7's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended June 30, 2024. Additionally, the Louisiana Legislative Auditor has agreed to and acknowledged that the procedures performed are appropriate for its purposes. The report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

Federal, State, and Local Awards

- 1. Obtain the list of federal, state, and local government grant award expenditures for the fiscal year, by grant and grant year, from the Agency's management.
  - We obtained 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.
- 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.
  - Six disbursements were selected from each grant administered.
- 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 payments selected for testing were for the proper amount and payee in the supporting documentation.

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

The payments selected were coded to the correct fund and general ledger account.

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

The payments selected were all approved in accordance with the Agency's policies and procedures.

6. For each selected disbursement made for federal grant awards, obtain the Compliance Supplement for the applicable federal program. For each disbursement made for a state or local grant award, or for a federal program not included in the Compliance Supplement, obtain the grant agreement. Compare the documentation for each disbursement to the program compliance requirements or the requirements of the grant agreement relating to activities allowed or unallowed, eligibility, and reporting; and report whether the disbursements comply with these requirements.

The selected disbursements were determined to be in compliance with the grant agreements.

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.

Families Helping Families Region 7 was not required to provide close out reports.

## 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.

Families Helping Families Region 7 is not required to comply with the open meetings laws.

## 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.

Families Helping Families Region 7' budgets for grant funds received included the purpose and duration of the grants and include specific goals, objectives, and measures of performance.

#### State Audit Law

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

Families Helping Families Region 7 provided for a timely report in accordance with R.S. 24:513.

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 Families Helping Families Region 7 did not have any procurement activities subject to the bid law requirements.

### 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.

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

We were engaged by Families Helping Families Region 7 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the United States Comptroller General. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Agency's compliance with the foregoing matters. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

This report is intended solely to describe the scope of testing performed on the 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.

Cook & Morehart

Certified Public Accountants

Code + Marchart

December 30, 2024

Families Helping Families Region 7 Shreveport, Louisiana Summary Schedule of Findings June 30, 2024

# Summary Schedule of Prior Year Audit Findings

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

# **Summary Schedule of Current Year Review Findings**

There are no findings for the current period ended June 30, 2024.

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

Section and section in the section of the section o	(Date Transmitted)		
Cook & Morehart	(CPA Firm Name)		
P.O. Box 78240	(CPA Firm Address)		
Shreveport, La. 71137-8240	(City, State Zip)		
In connection with your engagement to apply agree matters identified below, as of <u>June 30, 2024</u> required by Louisiana Revised Statute (R.S.) 24:51: make the following representations to you.	(date) and for the year then ended, and as		
Federal, State, and Local Awards			
We have detailed for you the amount of federal, state grant and grant year.	e, and local award expenditures for the fiscal year, by		
	Yes[X] No[] N/A[]		
All transactions relating to federal, state, and local g accounting records and reported to the appropriate	rants have been properly recorded within our state, federal, and local grantor officials.		
	Yes[X] No[] N/A[]		
The reports filed with federal, state, and local agenc and supporting documentation.	es are properly supported by books of original entry		
	Yes[X] No[] N/A[]		
administer, to include matters contained in the OM	rements of all federal, state, and local programs we B Compliance Supplement, matters contained in the illowed and unallowed, and reporting and budget		
	Yes[X] No[] N/A[]		
Open Meetings			
Our meetings, as they relate to public funds, have be 42:11 through 42:28 (the open meetings law). Note: 0043 and the guidance in the publication "Open Manditor's website to determine whether a non-pro-	Please refer to Attorney General Opinion No. 13- leeting FAQs," available on the Legislative		
Budget	Yes [X] No [] N/A []		
For each federal, state, and local grant we have filed comprehensive budget for those grants that included included specific goals and objectives and measures	the purpose and duration, and for state grants		
	Yes [X] No [] N/A []		
Reporting			
We have had our financial statements reviewed in account of the statements and the statements reviewed in account of the statements are statements.	cordance with R.S. 24:513.		

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[X] 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 [X] 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 [X]

### **Prior-Year Comments**

We have resolved all prior-year recommendations and/or comments.

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

We have evaluated our compliance with these laws and regulations prior to making these representations.

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

We have provided you with all relevant information and access under the terms of our agreement.

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

We are not aware of any material misstatements in the information we have provided to you.

Yes [X ] 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 [X ] 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 res agreed-upon procedures.		
•	Yes[X] No[] N/A[	

Tara Jefferson (Aug 1, 2024 15:43 CDT)	de to the best of our belief and knowledge. Secretary 01/08/24	Date
Michael gould	Treasurer 08/01/24	Date
Dell Servitillans (mg 1, 222: 13:11 CDF	President 01/08/24	Date