



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

ST. JOHN #5 BAPTIST CHURCH INCORPORATED

**FINANCIAL STATEMENTS AND ACCOMPANYING
INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

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Luther Speight & Company, LLC
Certified Public Accountants and Consultants

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Trustees of
St. John #5 Baptist Church Incorporated
New Orleans, Louisiana

We have reviewed the accompanying financial statements of St. John #5 Baptist Church Incorporated. (a nonprofit organization) ("St. John"), which comprise the statement of financial position as of December 31, 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, which collectively comprise the Church's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountant's 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 American Institute of Certified Public Accountants and the standards applicable to review engagements contained in the *Government Auditing Standards*, issued by the United States Comptroller General. 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.

Supplementary Information

The accompanying schedule of compensation, benefits, and other payments to agency head or chief executive officer is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the supplementary information and, accordingly, do not express an opinion on such information.

A handwritten signature in blue ink, appearing to read "Luther Speight", is written over a horizontal line.

Luther Speight & Company, LLC
New Orleans, Louisiana
June 27, 2025

ST. JOHN #5 BAPTIST CHURCH INCORPORATED
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2024

ASSETS

Cash	\$ 122,545
Grants Receivable	16,235
Due From Officer & Others	10,175
Fixed Assets, Net	716,011
TOTAL ASSETS	<u>864,966</u>

LIABILITIES & NET ASSETS

LIABILITIES

Accrued Expenses	1,749
Line of Credit	4,971
TOTAL LIABILITIES	<u>6,720</u>

NET ASSETS

Net Assets Without Donor Restrictions	858,246
TOTAL NET ASSETS	<u>858,246</u>

TOTAL LIABILITIES & NET ASSETS	<u>\$ 864,966</u>
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The accompanying notes are an integral part of these financial statements

ST. JOHN #5 BAPTIST CHURCH INCORPORATED
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Without Donor Restrictions
REVENUES	
Grant Income	\$ 100,668
Contract Revenue	160,269
Tithes & Offering	33,920
Donations	13,342
Other Income	2,000
	<hr/>
TOTAL REVENUES	310,199
	<hr/>
EXPENSES	
Church Support Services	43,977
Program Services	178,708
	<hr/>
TOTAL EXPENSES	222,685
	<hr/>
Change In Net Assets	87,514
NET ASSETS - BEGINNING	770,732
	<hr/>
NET ASSETS - ENDING	\$ 858,246
	<hr/>

The accompanying notes are an integral part of these financial statements

ST. JOHN #5 BAPTIST CHURCH INCORPORATED
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2024

EXPENSES	CHURCH SUPPORT SERVICES	PROGRAM SERVICES	TOTAL
Payroll Expenses	\$ -	\$ 95,881	\$ 95,881
Payroll Taxes	-	7,335	7,335
Payroll - Other	-	7,772	7,772
Contract Labor	-	6,104	6,104
Printing & Reproductions	-	88	88
Office Supplies	379	-	379
Repairs & Maintenance	6,352	-	6,352
Professional Services	8,018	11,926	19,944
Utilities	4,371	7,607	11,978
Ministry	10,872	-	10,872
Van Expenses	1,502	-	1,502
Meals	1,217	-	1,217
Travel & Entertainment	-	5,133	5,133
Miscellaneous	2,780	-	2,780
Licenses & Permits	30	248	278
Depreciation	3,014	-	3,014
Interest	525	-	525
Rent Expense	900	-	900
Postage & Delivery	176	52	228
Telephone	658	9,144	9,802
Supplies	3,025	26,836	29,861
Bank Service Charges	158	582	740
TOTAL EXPENSES	<u>\$ 43,977</u>	<u>\$ 178,708</u>	<u>\$ 222,685</u>

The accompanying notes are an integral part of these financial statements

ST. JOHN #5 BAPTIST CHURCH INCORPORATED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2024

Cash Flows from Operating Activities:	
Change in Net Assets	\$ 87,514
Adjustments to Reconcile Change in Net Assets to	
Net Cash (Used) Provided by Operating Activities:	
Depreciation	3,014
Net Changes in Assets and Liabilities:	
Increase in Grants/Accounts Receivable	(1,996)
Increase in Due From(s)	(5,925)
Increase in Line of Credit	<u>1,925</u>
Total Adjustments	<u>(2,982)</u>
Net Cash Provided by Operating Activities	<u>84,532</u>
Net Change in Cash	84,532
Cash Balance at Beginning of Year	<u>38,013</u>
Cash Balance at End of Year	<u><u>\$ 122,545</u></u>

The accompanying notes are an integral part of these financial statements

ST. JOHN #5 BAPTIST CHURCH INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 1 – BACKGROUND AND NATURE OF OPERATIONS

St. John #5 Baptist Church Incorporated (St. John) is a non-profit corporation organized under the laws of the State of Louisiana. Its mission is to provide positive community responses to people affected by HIV/AIDS and reduce the spread of HIV/AIDS through education and testing in New Orleans and its' surrounding area. The Organization's operations are funded primarily through federal and state grants, and private foundations.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

St. John's financial statements are prepared on the accrual basis of accounting, whereby revenue is recorded when earned and expenses are recorded when incurred.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Property and Equipment

Improvements which significantly extend the useful life of an asset and purchases of equipment are capitalized. The straight-line method of depreciation is used for the assets owned by St. John. Depreciation is provided at rates based upon estimated useful lives of these assets ranging from 3 to 27 years.

Income Taxes

St. John has been determined to be tax exempt under Section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes is made in the accompanying financial statements.

Cash

Cash is comprised of cash on hand and cash in banks.

ST. JOHN #5 BAPTIST CHURCH INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, program and support service expenses are specifically identified with or allocated to St. John's various functions. Expenses requiring allocation include services provided by St. John's management and administrative staff to specific program-related activities. Expense allocations are prorated based on a percentage of time or actual usage.

Revenue Recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions.

A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, which is more than trivial, that must be overcome before the revenue can be earned and recognized.
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met.

Unconditional contributions, or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor, are recorded as revenue with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Conditional contributions are recognized when the barriers to entitlement are overcome, and the promises become unconditional. Unconditional contributions are recognized as revenue when received. Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award. Exchange transactions are reimbursed based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

ST. JOHN #5 BAPTIST CHURCH INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Recently Issued Financial Accounting Pronouncements

There are no new accounting pronouncements that have an impact on the financial statements for the year ended December 31, 2024.

On September 17, 2020, the FASB issued ASU 2020-07, Not-for-Profit Entities (Topic 958), *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The ASU requires nonprofits to change their financial statement presentation and disclosure of contributed nonfinancial assets, or gifts-in-kind. The FASB issued the update in an effort to improve transparency in reporting nonprofit gifts-in-kind. The ASU requires the new standard to be applied retrospectively, with amendments taking effect for St. John's fiscal year ending December 31, 2023. During the year ended December 31, 2024, St. John did not receive any contributions of non-financial assets.

NOTE 3 – ECONOMIC DEPENDENCY

St. John receives the majority of its revenues from governmental grant funding and contracts, and contributions from the Ministry's congregation. During the year ended December 31, 2024, approximately 84% of total support and revenue was received from governmental grants and contracts. If significant budget cuts are made at the state and/or federal level, the amount of funds the Ministry receives could be reduced significantly and could have an adverse impact on its operations.

NOTE 4 - GRANTS RECEIVABLE

Grants receivables consist of outstanding payments from State of Louisiana Grant Funds which totaled \$16,235. These amounts are deemed collectible, and as such, there was no provision made for an allowance for doubtful accounts.

NOTE 5 – FIXED ASSETS

Fixed assets consist of the following at December 31, 2024:

Buildings	\$ 379,618
Furniture & Equipment	29,307
Vehicles	33,200
	<hr/> 442,125
Accumulated Depreciation	(386,685)
Construction in Progress	690,573
Retainage	(30,002)
	<hr/> <hr/> \$ 716,011

Depreciation expense for the year ended December 31, 2024 was \$3,014.

ST. JOHN #5 BAPTIST CHURCH INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2024

NOTE 6 – LINE OF CREDIT

St. John established a revolving line of credit with Liberty Bank for the purpose of renovations and repairs. The line of credit has a variable interest rate but does not have a maturity date. As of December 31, 2024, the balance of the line of credit was \$4,971.

NOTE 7 – BOARD OF DIRECTORS COMPENSATION

The board of directors operates on a voluntary basis. There were no payments made to any board member during the year ended December 31, 2024 for services.

NOTE 8 – RELATED PARTY LOANS

During the 2023 fiscal period, St. John made a loan to the Executive Director. As of December 31, 2023, the total amount due from the officer was \$3,050. There was no interest charged on the loan, and there were no set payment terms in place. \$3,000 of that loan was paid by the Executive Director during the 2024 calendar year, leaving a balance of \$50. In addition to the remaining balance from 2023, the Executive Director borrowed additional funds of \$7,900 during 2024. Accordingly, the total balance Due From Officer is \$7,950 as of December 31, 2024, which is expected to be paid back during the 2025 calendar year.

Also included in the Due From Officer & Others balance are funds loaned to the Church. The loans to the Church are made on behalf of community members in need of temporary financial assistance. The total amount Due From the Ministry is \$2,225.

The total amount Due From Officer & Others totaled \$10,175 as of December 31, 2024.

NOTE 9 – INTEREST PAID

For the year ended December 31, 2024, total interest paid was \$525.

NOTE 10 - SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued on June 27, 2025. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**ST. JOHN #5 BAPTIST CHURCH INCORPORATED
SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD
OR CHIEF EXECUTIVE OFFICER
FOR THE YEAR ENDED DECEMBER 31, 2024**

Agency Head Name: Bruce Davenport, Executive Director

Purpose	Amount
Salary	\$16,823
Benefits-FICA	-
Benefits-Insurance	-
Benefits-Retirement	-
Benefits-Executive parking	-
Car allowance	-
Vehicle provided by government	-
Per diem	-
Reimbursements	-
Travel	-
Registration fees	-
Conference travel	-
Continuing professional education fees	-
Housing	-
Unvouchered expenses	-
Special meals	-



Luther Speight & Company, LLC
Certified Public Accountants and Consultants

Independent Accountant's Report
on Applying Agreed-Upon Procedures

To Any Quasi-Public Agency and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the Agency's compliance with certain laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the fiscal year ended December 31, 2024, as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. The Agency's management is responsible for its financial records and compliance with applicable laws and regulations.

The Agency has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the Agency's compliance with the laws and regulations contained in the accompanying Louisiana Attestation Questionnaire during the year ended December 31, 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.

The Agency provided us with the following list of expenditures made for federal grant awards received during the fiscal year ended December 31, 2024:

Federal, State, or Local Grant Name	Grant Year	AL No. (if applicable)	Amount
Louisiana Office of Public Health STD/HIV Program	2024	93.940	\$ 118,560
Total Expenditures			\$ 118,560

2. 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.

RESULTS: We randomly selected six disbursements from the grant administered during the fiscal year.

3. 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.

RESULTS: We obtained supporting documentation related to the disbursements selected in connection with Procedure 2. Transaction payees and amounts agree to the supporting documentation.

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

RESULTS: We noted no exceptions relating to the general ledger classifications of the selected transactions.

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

RESULT: The Agency's accounts payable policies and procedures state that the Executive Director and Project Director are responsible for reviewing and approving every invoice for payment prior to submitting check requests to the Director for authorization. We noted no exceptions to this requirement.

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.

Activities allowed or unallowed

RESULT: We compared documentation for the selected disbursements with program compliance requirements related to services allowed or not allowed. No exceptions were noted.

Eligibility

RESULT: We compared documentation for the selected disbursements with program compliance requirements related to eligibility. No exceptions were noted.

Reporting

RESULT: We compared documentation for the selected disbursements with program compliance requirements related to reporting. No exceptions were noted.

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

RESULT: The client was not required to provide grant 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. Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meetings Law" available on the Legislative Auditor's website at [https://app.la.state.la.us/lala.nsf/BAADB2991272084786257AB8006EE827/\\$FILE/Open%20Meeting%20Law%20FAQ.pdf](https://app.la.state.la.us/lala.nsf/BAADB2991272084786257AB8006EE827/$FILE/Open%20Meeting%20Law%20FAQ.pdf), to determine whether a non-profit agency is subject to the open meetings law.

RESULT: The organization did not conduct meetings during 2024 that were subject to the Open Meetings Law.

Budget

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

RESULT: We received copies of the budget for the Office of Public Health grant program. The budget documents were comprehensive and included duration of the grants, 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. The agency's report was submitted to the Legislative Auditor before the statutory due date of June 30, 2025.

RESULT: The organization's report was submitted to the Legislative Auditor before the deadline established by the Legislative Auditor.

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).

RESULT: Agency management advised that there were no contracts entered into during 2024 that were subject to the public bid law.

Prior-Year Comments

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

RESULT: There were no prior year suggestions, exceptions, recommendations, and/or comments to resolve.

We were engaged by the Agency 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.



Luther Speight & Company CPAs
New Orleans, LA
June 27, 2025

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

5.31.2024 (Date Transmitted)

Luther Speight & Company CPAs (CPA Firm Name)

1100 Poydras Street, Suite 1225 (CPA Firm Address)

New Orleans, Louisiana 70163 (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of December 31, 2023 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Federal, State, and Local Awards

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

Yes ☒ No ☐ N/A ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and local grantor officials.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐ N/A ☐

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:11 through 42:28 (the open meetings law). **Note: Please refer to Attorney General Opinion No. 13-0043 and the guidance in the publication "Open Meeting FAQs," available on the Legislative Auditor's website to determine whether a non-profit agency is subject to the open meetings law.**

Yes ☐ No ☐ N/A ☒

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☒ No ☐ N/A ☐

Reporting

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

Yes ☒ No ☐ N/A ☐

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes ☒ No ☐ N/A ☐

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes ☒ No ☐ N/A ☐

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes ☐ No ☐ N/A ☒

Prior-Year Comments

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

Yes ☒ No ☐ N/A ☐

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes ☒ No ☐ N/A ☐

We acknowledge that we are responsible for determining that the procedures performed are appropriate for the purposes of this engagement.

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

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

Yes ☒ No ☐ N/A ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes ☐ No ☐ N/A ☒

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

Yes ☒ No ☐ N/A ☐

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose to you any such communication received between the end of the period under examination and the date of your report.

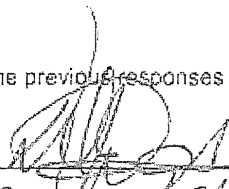
Yes ☐ No ☐ N/A ☒

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal


controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes ☒ No ☐ N/A ☐

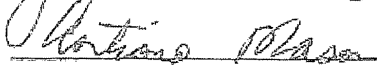
The previous responses have been made to the best of our belief and knowledge.



Secretary 31 May 2024 Date



Treasurer May 31, 2024 Date



President May 31, 2024 Date