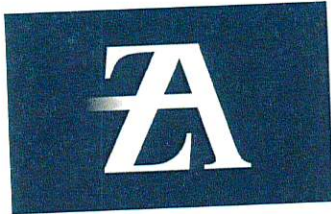


KISKIMINETAS TOWNSHIP

**Municipal Annual Audit and Financial Report
Form DCED CLGS-30**

For the Year Ended December 31, 2021

(With Independent Auditor's Report Thereon)



Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Independent Auditor's Report

Township Supervisor
Kiskiminetas Township

Report on the Financial Statements

Opinion

We have audited the accompanying cash basis Municipal Annual Audit and Financial Report, Form DCED CLGS-30 (the "financial statements"), of Kiskiminetas Township, as of and for the year ended December 31, 2021, which comprise the balance sheet, statement of revenues and expenditures, debt statement, and statement of capital expenditures and employee compensation.

In our opinion, the financial statements referred to above present fairly, in all material respects, the balance sheet of Kiskiminetas Township as of December 31, 2021, and the statement of revenues and expenditures, debt statement, and the statement of capital expenditures and employee compensation for the year then ended, in accordance with the financial reporting provisions of DCED on the cash basis of accounting.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kiskiminetas Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to the basis of accounting described under Management's Responsibility for the Financial Statement section. The financial statements were prepared by Kiskiminetas Township in accordance with the accounting practices prescribed or permitted by DCED on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Kiskiminetas Township's management is responsible for the preparation and fair presentation of these financial statements in accordance with the accounting practices prescribed or permitted by the Commonwealth of Pennsylvania, Department of Community and Economic Development ("DCED"), this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Kiskiminetas Township's ability to continue as a going concern for one year after the date that the financial statements are issued.

830 Sir Thomas Court, Suite 100, Harrisburg, PA 17109
3800 McKnight East Drive, Suite 3805, Pittsburgh, PA 15237
34745 Burbage Road, Frankford, DE 19945

2370 York Road, Suite A-5, Jamison, PA 18929
420 Chinquapin Round Road, Suite 2-i, Annapolis, MD 21401
210 Tollgate Hill Road, Greensburg, PA 15601

www.zallc.org



Zelenkofske Axlerod LLC
CERTIFIED PUBLIC ACCOUNTANTS
EXPERIENCE | EXPERTISE | ACCOUNTABILITY

Township Supervisor
Kiskiminetas Township

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Kiskiminetas Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Kiskiminetas Township's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Restriction on Use

This report is intended solely for the information and use of the Township and for filing with DCED and is not intended to be and should not be used by anyone other than these specified parties.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD, LLC

Pittsburgh, Pennsylvania
December 15, 2022

Received by DCED:
Approved by DCED:

Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
Ph: 888-223-6837 | fax: 717-783-1402

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

030545 KISKIMINETAS TWP, ARMSTRONG COUNTY

BALANCE SHEET



DOED-CLGS-90 (09-09)

KISKIMINETAS TWP, ARMSTRONG County
BALANCE SHEET
 December 31, 2021

	Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		Trust and Agency	General Fixed Assets	
Assets and Other Debits										
100-120 Cash and Investments	850,397	62,654	400,018							1,313,069
140-144 Tax Receivable										
121-129, 145-149 Accounts Receivable (excluding taxes)										
130.00 Due From Other Funds										
131-139, 150-159 Other Current Assets										
160-169 Fixed Assets										
180-189 Other Debits	8,867									8,867
Total Assets and Other Debits	859,264	62,654	400,018							1,321,936

Liabilities and Other Credits	
210-229 Payroll Taxes and Other Payroll Withholdings	
200-209, 231-239 All Other Current Liabilities	
230.00 Due To Other Funds	

KISKIMINETAS TWP, ARMSTRONG County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

General Fund	Governmental Funds				Proprietary Funds			Fiduciary Fund	Total
	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only		

REVENUES

Taxes									
301.00	Real Estate Taxes		325,194						325,194
305.00	Occupation Taxes (levied under municipal code)								
308.00	Residence Taxes (levied by cities of the 3rd Class)								
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)								17,520
310.00	Per Capita Taxes		17,520						48,967
310.10	Real Estate Transfer Taxes		48,967						506,031
310.20	Earned Income Taxes / Wage Taxes		506,031						
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								37,035
310.50	Local Services Tax **		37,035						
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other:								
	Other:								
	Total Taxes		934,747						934,747

Licenses and Permits									
320-322	All Other Licenses and Permits		2,155						2,155
321.80	Cable Television Franchise Fees		46,077						46,077
	Total Licenses and Permits		48,232						48,232

Fines and Forfeits									
330-332	Fines and Forfeits		44,799						44,799
	Total Fines and Forfeits		44,799						44,799

NORTHMINNEAPOLIS TWP, MINNEAPOLIS COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2021

		Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
REVENUES									
Interest, Rents and Royalties									
341.00	Interest Earnings		496	30	189		15		730
342.00	Rents and Royalties						15		730
	Total Interest, Rents and Royalties		496	30	189		15		730

		Federal		Total Federal
351.03	Highways and Streets			
351.09	Community Development			
351.00	All Other Federal Capital and Operating Grants			
352.01	National Forest			
352.00	All Other Federal Shared Revenue and Entitlements		234,250	234,250
353.00	Federal Payments in Lieu of Taxes			
	Total Federal		234,250	234,250

		State		Total State
354.03	Highways and Streets		2,818	2,818
354.09	Community Development			
354.15	Recycling / Act 101			
354.00	All Other State Capital and Operating Grants			
355.01	Public Utility Realty Tax (PURTA)		16,302	16,302
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		267,761	267,761
355.04	Alcoholic Beverage Licenses		200	200
355.05	General Municipal Pension System State Aid		14,392	14,392
355.07	Foreign Fire Insurance Tax Distribution		19,786	19,786
355.08	Local Share Assessment/Gaming Proceeds			
355.09	Marcellus Shale Impact Fee Distribution			

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

General Fund	Governmental Funds			Proprietary Funds			Fiduciary Fund	Memorandum Only
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Total	

REVENUES

Other Financing Sources

395.00	Refunds of Prior Year Expenditures	21,801				4,969			26,770
	Total Other Financing Sources	34,486	6,469	100,000		12,391			153,356

TOTAL REVENUES

		1,647,535	274,260	100,189		52,780			2,074,764
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EXPENDITURES

General Government

400.00	Legislative (Governing) Body	15,890							15,890
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	21,574							21,574
403.00	Tax Collection	22,503							22,503
404.00	Solicitor / Legal Services	16,684				2,347			19,031
405.00	Secretary / Clerk	118,943							118,943
406.00	Other General Government Administration	18,344							18,344
407.00	IT-Networking Services-Data Processing	14,144							14,144
408.00	Engineering Services	11,054				1,874			12,928
409.00	General Government Buildings and Plant	28,686				155			28,841
	Total General Government	267,822				4,376			272,198

Public Safety

410.00	Police	439,406							439,406
411.00	Fire	86,622							86,622
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	200							200

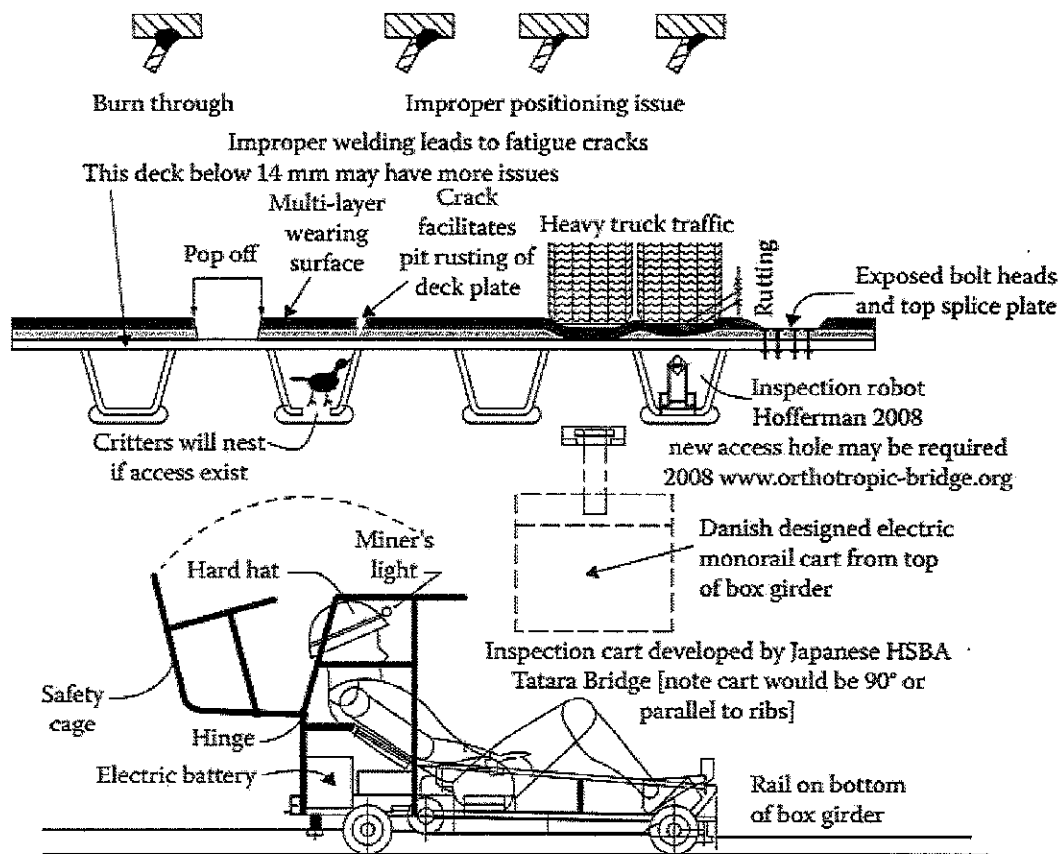


FIGURE 16.36 Common orthotropic bridge maintenance issues with inspection cart and the robot are available to fit inside closed ribs.

16.4.7 Future Developments

The second generation of orthotropic deck bridges will be based on lessons learned from the first group of bridges built. The first generation decks have defined those built without the 14-mm code specified thickness. Technology historians use the evolution because bad ideas become extinct. Solutions less popular or very specialized are side branches of the evolutionary tree. One future goal for orthotropic steel deck cost reduction lies in the standardization of ribs and details by AASHTO or the steel industry. Such standardization has led to the popularization of precast prestressed concrete girders in North America.

A double plate system or sandwich could be an experimental system that evolves into practicable bridges (Bright—ASCE 2008). Another patented system, which looks like an ice-cream sandwich in cross-section. This patented product was developed for ship repairs and consists of two parallel steel plates are bonded with a patented resin and is called sandwich plate system (SPS). It can be used to repair an existing deck by adding the resin on top of an existing steel orthotropic deck. The existing wearing surface is removed and the second new plate added (Vincent—ASCE 2008).

The merging and sharing of ideas between industries such as shipbuilding and bridges continues (Figure 16.6). The complexity of floating bridges Chapter 14 and other structures are evolving. A design-build project on San Nicholas Island, California, near Los Angeles was smooth sailing due to the early involvement of AISC-member fabricator Nova Group Inc (Figure 16.37). The floating steel dock was designed for AASHTO HS-44 Loadings and 50-ton crane loadings. Length of the dock was 180-ft and it was floated into position (Pollak and Lewis 2004).

More information is placed on the world wide web every day. Searching for project case histories, studies and videos is another way to get ideas and solutions. Oregon DOT has posted a free to watch YouTube Video on the resurfacing process of the Fremont Bridge. More data and technical videos are

STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

General Fund	Governmental Funds			Proprietary Funds		Fiduciary Fund		Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only	

EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							90,739
436.00	Storm Sewers and Drains		90,077			662		340,360
437.00	Repairs of Tools and Machinery							36,030
438.00	Maintenance and Repairs of Roads and Bridges	9,866	330,494					
439.00	Highway Construction and Rebuilding Projects	36,030				662		848,719
Total Public Works - Highways and Streets		394,968	453,089					

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control							
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises								

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							

STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2021

General Fund	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items									
484.00	Worker Compensation Insurance								
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items									

Insurance									
486.00	Insurance, Casualty, and Surety	61,258							61,258
Total Insurance									

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid					13			13,809
489.00	All Other Unclassified Expenditures	13,796				13			13,809
Total Unclassified Operating Expenditures									

Other Financing Uses									
491.00	Refund of Prior Year Revenues	21,207							21,207
492.00	Interfund Operating Transfers	113,891							14,067
493.00	All Other Financing Uses	135,098	14,067						149,165
Total Other Financing Uses									

TOTAL EXPENDITURES									
		1,429,770	467,156			221,747			2,118,673
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES									
		217,765	-192,896	100,189		-168,967			-43,909

December 31, 2021

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (YYYY)	Maturity Year (YYYY)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
General Note	Note	2013	2033	300,000	208,208		208,208		0		0
Revenue Bonds and Notes											
Lease Rental Debt											
Equipment Lease	Capital Leases	2014	2021	112,508	68,194		14,067		54,127		54,127
Vehicle Lease	Capital Leases	2018	2022	60,280	64,856		10,221		54,635		54,635
Other											
Total bonds and notes outstanding											108,762
Capitalized lease obligations											0
Net debt											108,762

(1) - excludes unamortized premium/discount

KISKIMINETAS TWP, ARMSTRONG County
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other:			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

ELECTED CONTROLLERS/AUDITORS CERTIFIED OPINION

To the: Governing Body of the Municipality

President Judge of the Court of Common Pleas

Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the KISKIMINETAS TWP have audited, adjusted and settled the various funds and account groups of the KISKIMINETAS TWP for the year ended December 31, 2021. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of KISKIMINETAS TWP for the year ended December 31, 2021, and the results of operations of such funds in accordance with the law.

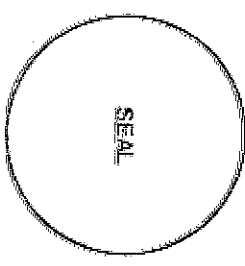
SIGNATURE AND VERIFICATION

Signed:

Subscribed and sworn to before me this 1 day of January, 1.

Signed:

Witness (Controller)/Auditor (Auditors)



December 31, 2021

NOTES / COMMENTS

BOARD OF SUPERVISORS

Michael J. Bash, Chairman
Richard A. Frain, Vice-Chairman
Charles L. Rodnicki
Dylan Foster
Sherry Tamski
Timothy Miller, Solicitor

**KISKIMINETAS
TOWNSHIP**

**1222A Old State Road
Apollo, PA 15613
P. 724.478.2737
F. 724.478.5677**

www.kiskitownship-pa.gov

ADMINISTRATION

Patrick Bono, Secretary/Treasurer
Lee Bartolocius, Chief of Police
Rebecca Rupert, Zoning/Code Officer
Grant Kanish, Building Codes Officer
Andrew Evans, Tax Collector

December 15, 2022

Zelenkofske Axelrod LLC
3800 McKnight East Drive, Suite 3805
Pittsburgh, PA 15237

This representation letter is provided in connection with your audit of the Municipal Annual Audit and Financial Report, DCED Form CLGS-30 which includes the balance sheet, statement of revenues and expenditures, debt statement, and the statement of capital expenditures and employee compensation (the "Financial Statements – cash basis") of Kiskiminetas Township (the "Township") as of December 31, 2021 and for the year ended, for the purpose of expressing an opinion on whether the financial statements – cash basis present fairly, in all material respects, the financial position and results of operations in accordance with the accounting practices prescribed or permitted by the Pennsylvania Department of Community and Economic Development ("DCED").

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgement of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 15, 2022:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated December 6, 2022, for the preparation and fair presentation of the Financial Statements – cash basis in accordance with accounting practices prescribed or permitted by the DCED.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.

- We have reviewed, approved, and taken responsibility for the Financial Statements.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Related party relations and transactions have been appropriately accounted for in accordance with the requirements of accounting practices prescribed or permitted by the DCED.
- All events subsequent to the date of the financial statements and for which accounting practices prescribed or permitted by the DCED requires adjustment have been adjusted.
- We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.
- We are not aware, except as disclosed to you, of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments that are required to be accrued in the financial statements in accordance with accounting practices prescribed or permitted by the DCED.
- All funds and activities are properly classified.
- All fund and Account Group Equities are properly classified.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- All revenues and expenditures in the Financial Statements have been properly classified.


Information Provided

- We have provided you with:
 - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements referred to above, such as records, documentation, meeting minutes, and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the Financial Statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have material effect on the Financial Statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

- Kiskiminetas Township has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Kiskiminetas Township is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

- There are no:
 - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.
 - Continuing disclosure consent decree agreements or filings with the Securities and Exchanges Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- Kiskiminetas Township has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all respects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Title: _____

 Secretary/Treasurer

Date: _____

12.15.2022