BEYOND HUNGER

Financial Statements and
Independent Auditors' Report

For the Years Ended June 30, 2022 and 2021

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PRADO & RENTERIA
Certified Public Accountants
1837 S. Michigan Ave., Chicago, Illinois 60616
TEL (312) 567-1330 FAX (312) 567-1360
www.pradorenteria.com

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Beyond Hunger

Opinion

We have audited the accompanying financial statements of **Beyond Hunger (the "Organization")**, a nonprofit organization, which comprise the statements of financial position as of June 20, 2022, and 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of June 30, 2022, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 the Organization 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.

Responsibilities of Management 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; and 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.

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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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 generally accepted auditing standards 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 generally accepted auditing standards, 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 the Organization'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 the Organization'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.

Prior Period Financial Statements

The financial statements of the Organization included herein as of and for the year ended June 30, 2021 were audited by other auditors, whose report dated December 7, 2021, expressed an unmodified opinion on those statements.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2022 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Prado & Renteria

Chicago, Illinois
December 5, 2022

BEYOND HUNGER
STATEMENTS OF FINANCIAL POSITION
As of June 30, 2022 and 2021

	2022	2021
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	$ 2,201,585	$ 2,164,151
Certificate of Deposit	676,234	450,271
Grants Receivable	162,688	26,824
Prepaid Expenses	29,087	26,460
Property and Equipment, Net	70,379	84,521
TOTAL ASSETS	3,139,973	2,752,227
LIABILITIES		
Accounts Payable	29,690	4,984
Accrued Expenses	43,520	45,549
TOTAL LIABILITIES	73,210	50,533
NET ASSETS		
Without Donor Restrictions		
Board Designated	489,847	501,647
Undesignated	2,531,243	2,168,420
Total Net Assets Without Donor Restrictions	3,021,090	2,670,067
With Donor Restrictions	45,673	31,627
TOTAL NET ASSETS	3,066,763	2,701,694
TOTAL LIABILITIES AND NET ASSETS	$ 3,139,973	$ 2,752,227

The accompanying notes are an integral part of these financial statements

BEYOND HUNGER
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Contributions - Individuals	$ 1,520,591	$ 25,000	$ 1,545,591
Contributions - Congregations	47,944	-	47,944
Contributions - Businesses	161,722	-	161,722
Grants - Governmental	236,404	-	236,404
Grants - Foundations and Organizations	131,423	98,700	230,123
Contributed Nonfinancial Assets	1,496,791	-	1,496,791
Special Events	211,482	-	211,482
Interest Income	4,988	-	4,988
Net Assets Released from Restrictions	109,654	(109,654)	-
TOTAL REVENUE AND SUPPORT	3,920,999	14,046	3,935,045
EXPENSES			
Program Services	3,060,945	-	3,060,945
Support Services:			
Management and General	151,806	-	151,806
Fundraising	357,225	-	357,225
Total Support Services	509,031		509,031
TOTAL EXPENSES	3,569,976	-	3,569,976
CHANGE IN NET ASSETS	351,023	14,046	365,069
NET ASSETS, BEGINNING OF YEAR	2,670,067	31,627	2,701,694
NET ASSETS, END OF YEAR	$ 3,021,090	$ 45,673	$ 3,066,763

The accompanying notes are an integral part of these financial statements

BEYOND HUNGER
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Contributions - Individuals	$ 1,207,977	$ -	$ 1,207,977
Contributions - Congregations	38,997	-	38,997
Contributions - Businesses	131,044	-	131,044
Grants - Governmental	103,525	-	103,525
Grants - Foundations and Organizations	767,130	203,300	970,430
Contributed Nonfinancial Assets	1,890,403	-	1,890,403
Special Events	94,781	-	94,781
Interest Income	4,393	-	4,393
Net Assets Released from Restrictions	281,373	(281,373)	-
TOTAL REVENUE AND SUPPORT	4,519,623	(78,073)	4,441,550
EXPENSES			
Program Services	2,966,752	-	2,966,752
Support Services:			
Management and General	141,076	-	141,076
Fundraising	189,145	-	189,145
Total Support Services	330,221	-	330,221
TOTAL EXPENSES	3,296,973	-	3,296,973
CHANGE IN NET ASSETS	1,222,650	(78,073)	1,144,577
NET ASSETS, BEGINNING OF YEAR	1,447,417	109,700	1,557,117
NET ASSETS, END OF YEAR	$ 2,670,067	$ 31,627	$ 2,701,694

BEYOND HUNGER
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2022

	Program Services	Management and General	Fundraising	Total Support Services	Total
Salaries, Payroll Taxes and Benefits	$ 732,852	$ 119,085	$ 169,936	$ 289,021	$ 1,021,873
Client Services	648	-	-	-	648
Contracted Services	71,525	9,586	20,018	29,604	101,129
Depreciation	15,125	2,881	2,798	5,679	20,804
Donated Food	1,419,685	-	-	-	1,419,685
Donated Goods and Services	71,761	5,345	-	5,345	77,106
Fees and Subcription Dues	9,514	1,020	21,613	22,633	32,147
Facilities and Equipment	223,963	9,564	26,892	36,456	260,419
Food and Hygiene Products	375,313	-	-	-	375,313
Fundraising Event and Development	4,119	142	89,664	89,806	93,925
Insurance	13,621	1,646	3,373	5,019	18,640
Miscellaneous	6,413	1,155	3,465	4,620	11,033
Postage	1,729	135	4,402	4,537	6,266
Printing	10,421	202	11,986	12,188	22,609
Supplies	62,109	978	2,945	3,923	66,032
Service Learners	30,180	-	-	-	30,180
Transportation	9,707	67	133	200	9,907
Volunteer Costs	2,260	-	-	-	2,260
TOTAL EXPENSES	$ 3,060,945	$ 151,806	$ 357,225	$ 509,031	$ 3,569,976

BEYOND HUNGER
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended June 30, 2021

	Program Services	Management and General	Fundraising	Total Support Services	Total
Salaries, Payroll Taxes and Benefits	$ 569,903	$ 108,551	$ 105,413	$ 213,964	$ 783,867
Client Services	752	-	-	-	752
Contracted Services	58,740	5,397	4,996	10,393	69,133
Depreciation	8,195	1,561	1,516	3,077	11,272
Donated Food	1,843,603	-	-	-	1,843,603
Donated Goods and Services	46,800	-	-	-	46,800
Dues	29,482	4,613	10,758	15,371	44,853
Facilities and Equipment	88,875	12,841	9,215	22,056	110,931
Food and Hygiene Products	188,887	-	-	-	188,887
Fundraising Event and Development	1,650	690	38,614	39,304	40,954
Insurance	8,471	1,742	1,378	3,120	11,591
Miscellaneous	1,408	143	1,304	1,447	2,855
Postage	3,749	350	3,127	3,477	7,226
Printing	18,961	1,871	5,708	7,579	26,540
Supplies	56,654	3,312	6,844	10,156	66,810
Service Learners	32,405	-	269	269	32,674
Transportation	5,180	5	3	8	5,188
Volunteer Costs	3,037	-	-	-	3,037
TOTAL EXPENSES	$ 2,966,752	$ 141,076	$ 189,145	$ 330,221	$ 3,296,973

BEYOND HUNGER
STATEMENTS OF CASH FLOWS
For years ended June 30, 2022 and 2021

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES:		
Changes in Net Assets	$ 365,069	$ 1,144,577
Adjustments to Reconcile Change in Net Assets		
to Net Cash Provided by (used) in Operating Activities:		
Depreciation	20,804	11,272
(Increase) Decrease in Assets:		
Certificate of Deposit		
Grants Receivable	(135,864)	(26,824)
Prepaid Expenses	(2,627)	(15,203)
Increase (Decrease) in Liabilities:		
Accounts Payable	24,706	(16,628)
Accrued Liabilites	(2,029)	13,307
NET CASH PROVIDED BY (USED) IN OPERATING ACTIVITIES	270,059	1,110,501
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Fixed Assets	(6,662)	(65,078)
Deposits in Certificate of Deposit	(225,963)	(450,271)
NET CASH PROVIDED BY (USED) IN INVESTING ACTIVITIES	(232,625)	(515,349)
NET INCREASE IN CASH AND CASH EQUIVALENTS	37,434	595,152
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	2,164,151	1,568,999
CASH AND CASH EQUIVALENTS, END OF YEAR	$ 2,201,585	$ 2,164,151

The accompanying notes are an integral part of these financial statements

NOTE 1 – NATURE OF ACTIVITIES

Beyond Hunger (the "Organization") was founded in 1978 to provide direct hunger relief services and harness the power of communities to end hunger through collective impact. The Organization serves the Oak Park area and neighboring communities.

The Organization was formerly incorporated as the "Oak Park River Forest Food Pantry" and officially changed its name to Beyond Hunger effective January 2019.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities in accordance with the accounting principles generally accepted in the United States of America ("GAAP"). The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of Presentation

As required by generally accepted accounting principles for Not-for-Profit accounting, the Organization is required to report information regarding its financial position and activities according to two classes of net assets:

> With Donor Restrictions – Net assets subject to donor-imposed stipulations which will be met whether by actions of the Organization or the passage of time. Items that affect this net asset category are gifts for which donor-imposed stipulations have not been met in the year of receipt. Restrictions that have been met on net assets with donor restrictions are reported as net assets released from restrictions. If a restriction is fulfilled in the same time period in which the contribution is received, the Organization reports the support as without donor restrictions.
>
> Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

Cash and Cash Equivalents

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Concentrations of Credit Risk

The Organization maintains its cash and cash equivalents in financial institutions that, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

Reclassification

Certain amounts from the prior year have been reclassified in order to conform to the current year's presentation.

Grants Receivable

Grants receivable are stated at amounts due from donors, net of allowances for uncollectible amounts. The Organization determines its allowance by considering a number of factors, including the length of time accounts receivable are past due, the Organization's previous collection history, the donor's current ability to pay its obligation to the Organization, and the condition of the general economy as a whole. The Organization writes off accounts receivable when they become uncollectible. No allowance for doubtful accounts was deemed necessary by management ad June 20, 2022 and 2021.

Contributions

Contributions are classified as without restrictions or with restrictions based on the donor's intent. When a donor restriction expires (i.e., when a stipulated time restriction ends or a purpose restriction is met), the Organization reclassifies the net assets with restrictions to net assets without restrictions and reports these assets as released from restriction. If a restriction is fulfilled in the same fiscal year in which the contribution is received, the Organization classifies the support as net assets without donor restrictions.

The Organization recognizes contributions when cash, or other assets; an unconditional promise to give; or a notification of beneficial interest is received. Conditional promises to give – that is those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend on have been met.

Contributed Nonfinancial Assets

Contributed nonfinancial assets of food commodities used by the Organization's programs are recorded as income and expense at the estimated fair value of those items. Contributed nonfinancial assets of services are recognized when they create or enhance nonfinancial assets or they require specialized skills which would need to be purchased if they are not donated. These services are recognized as contributions at the estimated fair value based on industry standards. Contributed nonfinancial assets are reported in the statement of activities as both revenue and expense.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Tax Exempt Status

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi). There was no unrelated business income nor unrecognized tax benefits for the years ended June 30, 2022, and 2021. The Organization's tax returns for the prior three years remain subject to examination by the Internal Revenue Service.

New Accounting Standards

The FASB issued ASU 2020-07 Presentation and Disclosures by Non-for-Profit Entities for Contributed Nonfinancial Assets (Gifts-In Kind) to increase the transparency of contributed nonfinancial assets for non-for-profit (NFP) entities through enhancements to the presentation and disclosure process. ASU 2020-07 is effective for annual periods beginning after June 15, 2021. The Organization adopted the standard in 2022.

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, Leases (Topic 842), which requires recognition of (a) a lease asset (right of use) and lease liability, initially measured at the present value of the lease payments, in the statement of financial position and (b) a single lease cost, calculated so that the cost of the lease is allocated over the lease term generally on a straight—line basis. All cash payments are to be classified within operating activities in the statement of cash flows. The amendments are effective for the Organization's fiscal year ending June 30, 2023, with early adoption permitted. This accounting standard will impact the accounting for the Organization's lease arrangements when it is adopted.

NOTE 3 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following at June 30:

	2022	2021
Purpose restricted	$ 45,673	$ 33,300
Time restricted	-	5,000
	$ 45,673	$ 31,627

Board Designated Net Assets Without Donor Restriction

Board designated net assets consist of $489,847 and $501,647, as of June 30, 2022, and 2021, respectively. These funds have been designated by the Organization's board of directors to be used for future occupancy costs and strategic projects.

NOTE 4 – FINANCIAL ASSETS AND LIQUIDITY RESOURCES

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents. The Organization maintains a policy of structuring its financial assets to be available as its general expenditures, liabilities, and obligations become due.

The Organization's financial assets available within one year of the statements of financial position date for general expenditure are as follows:

	2022	2021
Cash and cash equivalents	$ 2,201,585	$ 2,164,151
Certificate of deposit	676,234	450,271
Grants Receivable	162,688	26,824
Total financial assets, at year-end	3,040,507	2,190,975
Board designated funds unavailable to management without Board approval	(489,847)	(501,647)
Total financial assets available to management for general expenditure within one year	$ 2,550,660	$ 1,689,328

NOTE 5 – PROPERTY AND EQUIPMENT

Property and equipment acquired with a useful life greater than one year and an acquisition value of $5,000 or greater are capitalized and stated at cost, or if donated, at the approximate fair value at the date of donation. Depreciation is calculated using the straight-line method over the useful lives of the assets; five years for furnishings and equipment and ten years for leasehold improvements.

Property and equipment consisted of the following at June 30:

	2022	**2021**
Furniture and fixtures	$ 7,881	$ 7,879
Machinery and equipment	83,190	76,530
Leasehold improvements	87,713	87,713
Website	11,626	11,626
Less accumulated depreciation	(120,031)	(99,227)
	$ 70,379	$ 84,521

Depreciation and amortization expense for the years ended June 30, 2022, and 2021 was $20,804 and $11,272 respectively.

NOTE 6 – OPERATING LEASE

Beginning July 1, 2017, the First United Church of Oak Park agreed to a space-sharing agreement that allows the Organization to occupy additional space within the church at a rate of $630 per month. The lease agreement term is on a month-to-month basis. Rent expenses on this location totaled $7,560 for the years ended June 30, 2022, and 2021, respectively.

Beginning January 1, 2021, the Organization entered into an agreement with New Moms Housing Development, LLC to lease a portion of the property designated as a food pantry. The lease agreement is for the period covering January 1, 2021, through December 31, 2023, with lease payments increasing at the beginning of each calendar year. Monthly lease payments are $2,700, and $2,835 for the years ending 2022, and 2023, respectively. Rent Expenses on this location totaled $31,250 and $11,824 for the year ending June 30, 2022 and 2021, respectively.

Future minimum lease obligations under this lease are as follows:

Year	Amount
2023	$ 33,210
2024	17,010
	$ 50,220

NOTE 7 – CONTRIBUTED NONFINANCIAL ASSETS

For the years ended June 30, contributed nonfinancial assets recognized within the statements of activities included:

	2022	2021
Food	$ 1,419,685	$ 1,843,603
Computer Software	5,345	-
Services	71,761	46,800
	$ 1,496,791	$ 1,890,403

The Organization recognized contributed nonfinancial assets within revenue, including food, computer software, and services. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

Contributed food was utilized for hunger relief services. In estimating the fair market value, the Organization uses the weighted-average wholesale price per pound. Prices per pound are based on the prices given by the Greater Chicago Food Depository.

Contributed computer software was used for general operations, the estimated fair value is based on published retail prices.

Contributed services recognized comprise professional services from nurses and dietitians that provided hunger relief services. The estimated fair value is based on current rates for similar professional services.

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 5, 2022, which is the date the statements were available to be issued. No subsequent events have been identified that are required to be disclosed as of that date.

PRADO & RENTERIA
Certified Public Accountants

1837 S. Michigan Ave., Chicago, Illinois 60616
TEL (312) 567-1330 FAX (312) 567-1360
www.pradorenteria.com

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
Beyond Hunger

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of **Beyond Hunger (the "Organization"),** which comprise the statements of financial position as of June 30,2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 5, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Prado & Renteria

Chicago, Illinois
December 5, 2022