

5. Monthly Reconciliations

Management agrees and our current method for monthly reconciliations matches your recommendations.

6. Schedule Federal Financial Assistance

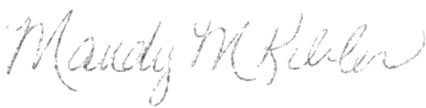
Management agrees and will adhere to the instructions for proper completion of the SFFA.

7. Non-Payroll Disbursements

Management agrees and has implemented a procedure for all employees to sign their disbursements.

We appreciate the assistance that the management letter provides to us in our internal control and fiscal management efforts. We thank you for all your help and advice during our audit.

Sincerely,

A handwritten signature in cursive script that reads "Mandy M Kibler".

Mandy M. Kibler
Director of Finance