

**CITY OF LEMOORE  
TRANSPORTATION DEVELOPMENT ACT FUND  
NON-TRANSIT OPERATIONS**

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**FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITORS' REPORT**

**FOR THE YEARS ENDED  
JUNE 30, 2022 AND 2021**

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## INDEPENDENT AUDITORS' REPORT

To the City Council  
Lemoore, California

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of the Transportation Development Act (TDA) Fund of the City of Lemoore, California (the City), pertaining to Article 8 Section 99400(a) of the Public Utilities Code as recorded in the City's Local Transportation Fund (LTF) as of and for the years ended June 30, 2022 and 2021 and the related notes to the financial statements, which collectively comprise the TDA Fund of the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the TDA Fund of the City, as of June 30, 2022 and 2021, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits in accordance with 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the TDA Fund of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Emphasis-of-Matters***

As discussed in Note 1 to the financial statements, the financial statements present only the TDA Fund of the City referred to above and are not intended to present the financial position of the City as a whole and the respective changes in financial position, or where applicable, its cash flows for the years then ended, in accordance with 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***

Management is responsible for the preparation and fair presentation of the 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 TDA Fund of the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' 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 auditors' 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 and *Government 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 and *Government 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 TDA Fund of the City'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 TDA Fund of the City'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.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Management has omitted such information. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2023, on our consideration of the TDA Fund of the City'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 TDA Fund of the City'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 TDA Fund of the City's internal control over financial reporting and compliance.

HUDSON HENDERSON & COMPANY, INC.

A handwritten signature in blue ink that reads "Hudson Henderson & Company, Inc." in a cursive script.

Fresno, California  
March 15, 2023

**CITY OF LEMOORE  
TRANSPORTATION DEVELOPMENT ACT FUND  
NON-TRANSIT OPERATIONS  
BALANCE SHEETS  
JUNE 30, 2022 AND 2021**

	<b>2022</b>	<b>2021</b>
<b>ASSETS</b>		
Current Assets		
Cash and investments	\$ 3,516,552	\$ 2,732,181
Receivables	<u>844,157</u>	<u>806,626</u>
Total Assets	<u><u>\$ 4,360,709</u></u>	<u><u>\$ 3,538,807</u></u>
 <b>LIABILITIES AND FUND BALANCE</b>		
Liabilities		
Accounts payable	\$ 5,298	\$ 3,787
Advances - TDA funding	<u>3,429,321</u>	<u>2,612,907</u>
Total liabilities	<u>3,434,619</u>	<u>2,616,694</u>
 Fund balance		
Restricted	<u>926,090</u>	<u>922,113</u>
Total fund balance	<u>926,090</u>	<u>922,113</u>
Total Liabilities and Fund Balance	<u><u>\$ 4,360,709</u></u>	<u><u>\$ 3,538,807</u></u>

The accompanying notes are an integral part of the financial statements.

**CITY OF LEMOORE**  
**TRANSPORTATION DEVELOPMENT ACT FUND**  
**NON-TRANSIT OPERATIONS**  
**STATEMENTS OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

	<b>2022</b>	<b>2021</b>
<b>REVENUES</b>		
Allocation from County of Kings Local Transportation Fund	\$ 8,304	\$ 859,502
Grant revenue	11,148	53,118
Other revenue	-	11,248
Interest	<u>3,977</u>	<u>5,302</u>
 Total Revenues	 <u>23,429</u>	 <u>929,170</u>
<b>EXPENDITURES</b>		
Street and road maintenance	<u>19,452</u>	<u>923,868</u>
 Total Expenditures	 <u>19,452</u>	 <u>923,868</u>
 Net Change in Fund Balance	 3,977	 5,302
 Fund Balance, Beginning of Year	 <u>922,113</u>	 <u>916,811</u>
 Fund Balance, End of Year	 <u>\$ 926,090</u>	 <u>\$ 922,113</u>

The accompanying notes are an integral part of the financial statements.

**CITY OF LEMOORE  
TRANSPORTATION DEVELOPMENT ACT FUND  
NON-TRANSIT OPERATIONS  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Reporting Entity: Article 8 allocations under Public Utilities Code Section 99400(a) of the Transportation Development Act (TDA) are recorded in the Local Transportation Fund (LTF) – Fund No. 33 (the Fund) of the City of Lemoore, California (the City). The basic financial statements included in this report are intended to present the financial position and results of operations of only the transactions of the LTF of the City. They are not intended to present the financial position and the results of operations of the City taken as a whole. For additional information regarding the City, please refer to the Annual Financial Report available from the City.

Measurement Focus, Basis of Accounting and Financial Statement Presentation: The basic financial statements of the TDA Fund of the City are prepared on the basis of Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – Management Discussion and Analysis – for State and Local Governments*, and related standards.

- Fund Financial Statements

The TDA Fund of the City is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheets. The Statements of Revenues, Expenditures and Changes in Fund Balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the TDA Fund of the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under the accrual basis of accounting. However, compensated absences are recorded only when payment is due.

When both restricted and unrestricted resources are available for use, it is the TDA Fund of the City's policy to use restricted resources first, then unrestricted resources as they are needed. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the fund financial statements for the governmental fund.

The TDA Fund of the City reports the following major governmental fund:

The ***Special Revenue Fund*** is the general operating fund of the TDA Fund of the City and accounts for all revenues and expenditures of the TDA Fund of the City.

Cash and Investments: The TDA Fund of the City maintains its cash account with the City of Lemoore Treasury as part of the common investment pool. The City is restricted by Government Code Section 53635 pursuant to Section 53601 to invest in time deposits, U.S. government securities, state registered warrants, notes or bonds, State Treasurer's investment pool, bankers' acceptances, commercial paper, negotiable certificates of deposit, and repurchase or reverse repurchase agreements.

State statutes and the City's investment policy authorize the City Treasury to invest in U.S. Government Treasury and Agency Securities, bankers' acceptances, commercial paper, corporate bonds and notes, repurchase agreements, and the State Treasurer's Local Agency Investment Fund (LAIF). In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and External Investment Pools*, investments held by the City Treasury are stated at fair value. The fair value of pooled investments is determined quarterly and is based on current market prices received from the securities custodian. The balance available for withdrawal is based on the accounting records maintained by the City Treasury.



**CITY OF LEMOORE**  
**TRANSPORTATION DEVELOPMENT ACT FUND**  
**NON-TRANSIT OPERATIONS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Cash and Investments (continued): Credit quality ratings are not available for the TDA Fund of the City investments as all cash is invested as part of the common investment pool of the City. The TDA Fund of the City does not have any deposits with financial institutions as of June 30, 2022 and 2021.

Accounts Receivable: The TDA Fund of the City utilizes the allowance method of accounting for and reporting uncollectible or doubtful accounts. At June 30, 2022 and 2021, management considered all accounts to be fully collectible and, therefore, no allowance was recorded in the accompanying financial statements.

Non-Exchange Transactions: Non-exchange transactions, in which the TDA Fund of the City gives or receives value without directly receiving or giving equal value in exchange, include Article 8 allocations under Public Utilities Code Section 99400(a) of the TDA. With the accrual basis of accounting, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Deferred Outflows and Inflows of Resources: Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the TDA Fund of the City recognizes deferred outflows and inflows of resources.

In addition to assets, the Balance Sheets will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the TDA Fund of the City that is applicable to a future reporting period.

In addition to liabilities, the Balance Sheets will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the TDA Fund of the City that is applicable to a future reporting period.

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Fund Balance: In the fund financial statements, in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the TDA Fund of the City is bound to honor constraints on how specific amounts can be spent.

- *Nonspendable* – Amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- *Restricted* – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- *Committed* – Amounts constrained to specific purposes by the TDA Fund of the City itself, using its highest level of decision-making authority (City Council). To be reported as committed, amounts cannot be used for any other purpose unless the TDA Fund of the City takes the same highest level action to remove or change the constraint.
- *Assigned* – Amounts the TDA Fund of the City intends to use for a specific purpose. Intent can be expressed by the TDA Fund of the City or by an official or body to which the City Council delegates the authority.
- *Unassigned* – Amounts that are available for any purpose. Positive amounts are reported only in the General Fund of the TDA Fund of the City.

**CITY OF LEMOORE**  
**TRANSPORTATION DEVELOPMENT ACT FUND**  
**NON-TRANSIT OPERATIONS**  
**NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Fund Balance (continued): The TDA Fund of the City establishes and modifies or rescinds fund balance commitments by passage of an ordinance or policy. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget as a designation or commitment of the fund, such as approved contracts. Assigned fund balance is established by the TDA Fund of the City through adoption or amendment of the budget, or future year budget, plan as intended for a specific purpose.

The TDA Fund of the City's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Budgeting Procedures: Each year management of the TDA Fund of the City prepares a proposed budget, which is presented to the City Council. The annual budget is then legally enacted through adoption of a budget resolution.

An operating budget is adopted each fiscal year on the modified accrual basis of accounting. Additionally, encumbrance accounting is utilized to assure effective budgetary control. Operating budgets that have not been encumbered lapse at the end of the fiscal year.

Governmental Accounting Standards Update: During the year ending June 30, 2022, the TDA Fund of the City implemented the following standards with no financial impact:

GASB Statement No. 87 – *Leases*. The requirements of this statement are effective for reporting periods beginning after December 15, 2019. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after June 15, 2021.

GASB Statement No. 92 – *Omnibus 2020*. The requirements of this statement are effective for reporting periods beginning after June 15, 2020. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to June 15, 2021.

GASB Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. The requirements of this statement are effective for reporting periods beginning after June 15, 2021.

GASB Statement No. 98 – *The Annual Comprehensive Financial Report*. The requirements of this statement are effective for reporting periods beginning after December 15, 2021.

Released GASB Statements to be implemented in future financial statements are as follows:

GASB Statement No. 91 – *Conduit Debt Obligations*. The requirements of this statement are effective for reporting periods beginning after December 15, 2020. Subsequent to issuance, GASB Statement No. 95 postponed the requirements of this statement to reporting periods beginning after December 15, 2021.

GASB Statement No. 93 – *Replacement of Interbank Offered Rates*. The requirements of this statement are effective for reporting periods beginning after June 15, 2021. Subsequent to issuance, GASB Statement No. 95 postponed the certain requirements of this statement to reporting periods beginning after June 15, 2022.

GASB Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements*. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

**CITY OF LEMOORE  
TRANSPORTATION DEVELOPMENT ACT FUND  
NON-TRANSIT OPERATIONS  
NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Governmental Accounting Standards Update (continued):

GASB Statement No. 99 – *Omnibus 2022*. The requirements of this statement are effective for reporting periods beginning after June 15, 2022.

GASB Statement No. 100 – *Accounting Changes and Error Corrections*. The requirements of this statement are effective for reporting periods beginning after June 15, 2023.

GASB Statement No. 101 – *Compensated Absences*. The requirements of this statement are effective for reporting periods beginning after December 15, 2023.

Subsequent Events: In compliance with accounting standards, management has evaluated events that have occurred after year-end to determine if these events are required to be disclosed in the financial statements. Management has determined that no events require disclosure in accordance with accounting standards. These subsequent events have been evaluated through March 15, 2023, which is the date the financial statements were available to be issued.

**NOTE 2 – CASH AND INVESTMENTS**

Cash and investments as of June 30, 2022 and 2021, consist of the following:

	<b>2022</b>	<b>2021</b>
Cash in City of Lemoore Treasury	<u>\$ 3,516,552</u>	<u>\$ 2,732,181</u>
Total Interest and Investment Earnings from City of Lemoore	<u>\$ 3,977</u>	<u>\$ 5,302</u>

See the City of Lemoore Annual Financial Report for disclosures related to risks and fair value measurements.

**NOTE 3 – ADVANCES – TDA FUNDING**

Advances – TDA Funding for the TDA Fund of the City for the years ended June 30, 2022 and 2021 are as follows:

	<b>2022</b>	<b>2021</b>
Local Transportation Fund		
Advances - TDA Funding, beginning of year	\$ 2,612,907	\$ 2,706,371
TDA funds allocated	824,718	766,038
TDA funds earned	<u>(8,304)</u>	<u>(859,502)</u>
Advances - TDA Funding, end of year	<u>\$ 3,429,321</u>	<u>\$ 2,612,907</u>

**CITY OF LEMOORE  
TRANSPORTATION DEVELOPMENT ACT FUND  
NON-TRANSIT OPERATIONS  
NOTES TO FINANCIAL STATEMENTS (continued)**

**NOTE 4 – TRANSPORTATION DEVELOPMENT ACT ALLOCATIONS**

The City receives TDA funds from the County of Kings LTF in accordance with resolutions by the Kings County Association of Governments. The amounts identified are to be expended in accordance with Public Utilities Code Section 99400(a).

**NOTE 5 – ECONOMIC DEPENDENCY**

The TDA Fund of the City received the majority of its funding from one source, by Section 99400(a) of the Public Utilities Code. The total amount of revenue from the Public Utilities Code was \$8,304 and \$859,502, or 35.44% and 92.50%, of the total revenue for the years ending June 30, 2022 and 2021. The TDA Fund of the City is thus subject to possible risk of reductions in services and/or closure due to potential future changes of Section 99400(a) of the Public Utilities Code.

**NOTE 6 – COVID-19 CONTINGENCY**

On March 4, 2020, Governor Newsom issued an emergency proclamation declaring a State of Emergency in California due to the Novel Coronavirus (COVID-19). The COVID-19 outbreak is ongoing, and the ultimate geographic spread of the virus, the duration and severity of the outbreak, and the economic and other actions that may be taken by governmental authorities to contain the outbreak or to treat its impact are uncertain. A vaccination has been created and is being administered throughout the state, including the TDA Fund of the City's service area. The ultimate impact of COVID-19 on the TDA Fund of the City is unknown.



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

To the City Council  
Lemoore, California

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 the Transportation Development Act (TDA) Fund of the City of Lemoore, California (the City), pertaining to Article 8 Section 99400(a) of the Public Utilities Code as recorded in the City's Local Transportation Fund (LTF), as of and for the years ended June 30, 2022 and 2021 and the related notes to the financial statements, which collectively comprise the TDA Fund of the City's basic financial statements, and have issued our report thereon dated March 15, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audits of the financial statements, we considered the TDA Fund of the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the TDA Fund of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the TDA Fund of the City'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 TDA Fund of the City'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* or the Transportation Development Act.

**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 TDA Fund of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and the Transportation Development Act in considering the TDA Fund of the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

HUDSON HENDERSON & COMPANY, INC.

A handwritten signature in blue ink that reads "Hudson Henderson & Company, Inc." in a cursive script.

Fresno, California  
March 15, 2023