

RIVERHEAD IDA ECONOMIC JOB  
DEVELOPMENT CORPORATION  
(A Discretely Presented Component Unit  
of the Town of Riverhead)  
Basic Financial Statements,  
Supplementary Information and  
Independent Auditors' Report  
December 31, 2024 and 2023

RIVERHEAD IDA ECONOMIC JOB DEVELOPMENT CORPORATION  
(A Discretely Presented Component Unit of the Town of Riverhead)

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## INDEPENDENT AUDITORS' REPORT

The Board of Directors  
Riverhead IDA Economic Job Development Corporation:

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of the Riverhead IDA Economic Job Development Corporation (the Corporation), a discretely presented component unit of the Town of Riverhead, as of and for the year ended December 31, 2024, and the related notes to financial statements, which collectively comprise the Corporation'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 financial position of the Riverhead IDA Economic Job Development Corporation as of December 31, 2024, and the respective changes in financial position and 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 (GAAS) 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 Corporation 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.

#### Prior Period Financial Statements

The financial statements of the Riverhead IDA Economic Job Development Corporation as of December 31, 2023 were audited by other auditors whose report dated March 25, 2024 expressed an unmodified opinion on those financial statements.

## 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 Corporation'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 GAAS 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 GAAS 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 Corporation'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 Corporation'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. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 24, 2025 on our consideration of the Corporation'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 Corporation'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 Corporation's internal control over financial reporting and compliance.

*EFPR Group, CPAs, PLLC*

Williamsville, New York  
March 24, 2025

**RIVERHEAD IDA ECONOMIC JOB DEVELOPMENT CORPORATION**  
(A Discretely Presented Component Unit of the Town of Riverhead, New York)

**Management's Discussion and Analysis**

December 31, 2024 and 2023

The following is management's discussion and analysis of the Riverhead IDA Economic Job Development Corporation's (the Corporation) financial performance for the years ended December 31, 2024 and 2023. The section is a summary of the Corporation's financial activities based on currently known facts, decisions, or conditions. This section is only an introduction and should be read in conjunction with the Corporation's basic financial statements, which immediately follow this section.

**Organization**

The Corporation is a not-for-profit corporation incorporated in 2011 under New York Law. The Corporation was created for the charitable and public purpose of relieving and reducing unemployment, promoting and providing for additional and maximum employment, bettering and maintaining job opportunities, instructing and training individuals to improve or develop their capabilities for such jobs, and carrying out scientific research for the purpose of aiding the Town of Riverhead (the Town).

The Corporation is a separate entity and operates independently from the Town, however, the Town appoints its board of directors. Accordingly, the Corporation is included in the Town's financial statements as a discretely presented component unit.

**Financial Highlights**

- During 2024, the Corporation's net position increased by \$105. In 2023, the Corporation's net position decreased by \$13.
- Total revenue for 2024 and 2023 was \$250 and \$135,887, respectively.
- Total expenses for 2024 and 2023 were \$145 and \$135,900, respectively.

**Overview of the Financial Statements**

The basic financial statements include the statements of net position, statements of revenue, expenses and changes in net position, statements of cash flows, and notes to financial statements.

The statements of net position presents information that includes all of the Corporation's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Corporation as a whole is improving or deteriorating. Evaluation of the overall economic health of the Corporation must include other non-financial factors in addition to the financial information provided in this report.

**RIVERHEAD IDA ECONOMIC JOB DEVELOPMENT CORPORATION**  
 (A Discretely Presented Component Unit of the Town of Riverhead, New York)

Management's Discussion and Analysis, Continued

The statements of revenue, expenses and changes in net position report how the Corporation's net position changed during the current and previous fiscal period. Revenue and expenses are included when earned or incurred, regardless of when cash is received or paid.

The statements of cash flows show the sources and uses of cash.

The accompanying notes to financial statements provide information essential to a full understanding of the financial statements.

Below is a summary of the statements of net position and the statements of revenue, expenses and changes in net position as of and for the years ended December 31, 2024 and 2023, with 2022 presented for comparative purposes:

Summary of the Statements Net Position

	<u>2024</u>	Dollar <u>Change</u>	<u>2023</u>	Dollar <u>Change</u>	<u>2022</u>
Total assets - cash	<u>354</u>	<u>105</u>	<u>249</u>	<u>(13)</u>	<u>262</u>
Total net position - unrestricted	<u>\$ 354</u>	<u>105</u>	<u>249</u>	<u>(13)</u>	<u>262</u>

Summary of the Statements of Revenue, Expenses and Changes in Net Position

	<u>2024</u>	Dollar <u>Change</u>	<u>2023</u>	Dollar <u>Change</u>	<u>2022</u>
Total operating revenue	\$ 250	(135,625)	135,875	135,125	750
Total operating expenses	<u>145</u>	<u>(135,755)</u>	<u>135,900</u>	<u>135,147</u>	<u>753</u>
Income (loss) from operations	105	130	(25)	(22)	(3)
Nonoperating revenue - interest income	-	(12)	12	4	8
Change in net position	105	118	(13)	(18)	5
Beginning net position	<u>249</u>	<u>(13)</u>	<u>262</u>	<u>5</u>	<u>257</u>
Ending net position	<u>\$ 354</u>	<u>105</u>	<u>249</u>	<u>(13)</u>	<u>262</u>

RIVERHEAD IDA ECONOMIC JOB DEVELOPMENT CORPORATION  
(A Discretely Presented Component Unit of the Town of Riverhead, New York)

Management's Discussion and Analysis, Continued

Total assets - cash balances and net position increased by \$105 in 2024 and decreased by \$13 in 2023.

Total revenue decreased by \$135,637 in 2024 and increased by \$135,129 in 2023. These changes are a direct result of the issuance of Series 2023 Revenue Bonds for a project that closed in December 2023. The project resulted in processing fees amounting to \$127,625.

Total expenses decreased by \$135,755 in 2024 and increased by \$135,147 in 2023. These changes are a direct result of the issuance of Series 2023 Revenue Bonds for a project that closed in December 2023. Project fees amounting to \$135,875 were transferred to the Riverhead Industrial Development Agency during the year ended December 31, 2023.

The Corporation received \$79,045 and \$84,281 in a federal subsidy as part of a collection agreement, for the years ended December 31, 2024 and 2023, respectively. As part of the collection agreement, the Corporation is entitled to keep a \$250 transaction fee and payments of \$78,795 and \$84,031 were passed on to the Riverhead Charter School.

Economic Factors

The Corporation will continue to look for funding opportunities to further its mission of promoting local development in accordance with its mission. Each year, the Corporation will evaluate opportunities for investment of its resources in furthering this mission. Higher interest rates will continue to contribute to more interest income for the Corporation, while resulting in uncertain economic trends for commercial development.

Contacting Administration

This financial report is designed to provide citizens, taxpayers, customers, investors and creditors with a general overview of the Corporation's finances and to show the accountability for the money received. If you have questions about this report or need additional financial information, contact the Corporation's Board of Directors at 55 Columbus Avenue, Riverhead, New York.

RIVERHEAD IDA ECONOMIC JOB DEVELOPMENT CORPORATION

(A Discretely Presented Component Unit of the Town of Riverhead)

Statements of Net Position

December 31, 2024 and 2023

	<u>Assets</u>	<u>2024</u>	<u>2023</u>
Cash		<u>\$ 354</u>	<u>249</u>
<u>Net Position</u>			
Net position - unrestricted		<u>\$ 354</u>	<u>249</u>

See accompanying notes to financial statements.

**RIVERHEAD IDA ECONOMIC JOB DEVELOPMENT CORPORATION**  
 (A Discretely Presented Component Unit of the Town of Riverhead)  
 Statements of Revenue, Expenses and Changes in Net Position  
 Years ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Operating revenue - processing fees	<u>\$ 250</u>	<u>135,875</u>
 Operating expenses:		
Program administration fees	-	135,875
Bank charges	<u>145</u>	<u>25</u>
Total operating expenses	<u>145</u>	<u>135,900</u>
Operating income (loss)	105	(25)
Nonoperating income - interest income	-	12
Change in net position	105	(13)
Net position at beginning of year	<u>249</u>	<u>262</u>
Net position at end of year	<u>\$ 354</u>	<u>249</u>

See accompanying notes to financial statements.

**RIVERHEAD IDA ECONOMIC JOB DEVELOPMENT CORPORATION**  
**(A Discretely Presented Component Unit of the Town of Riverhead)**  
**Statements of Cash Flows**  
**Years ended December 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
<b>Cash flows from operating activities:</b>		
Cash received related to collection agreement	\$ 79,045	84,281
Cash paid related to collection agreement	(78,795)	(84,031)
Cash received related to project closings	-	135,625
Cash paid related to project closings	-	(135,875)
Cash paid for contractual expenses	<u>(145)</u>	<u>(25)</u>
Net cash provided by (used in) operating activities	105	(25)
<b>Cash flows from investing activities - interest income</b>	<u>-</u>	<u>12</u>
<b>Change in cash and equivalents</b>	<u>105</u>	<u>(13)</u>
<b>Cash and equivalents at beginning of year</b>	<u>249</u>	<u>262</u>
<b>Cash and equivalents at end of year</b>	<u><u>\$ 354</u></u>	<u><u>249</u></u>
 <b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities - operating income (loss)</b>	 <u>\$ 105</u>	<u>(25)</u>

See accompanying notes to financial statements.

RIVERHEAD IDA ECONOMIC JOB DEVELOPMENT CORPORATION

(A Discretely Presented Component Unit of the Town of Riverhead)

Notes to Financial Statements

December 31, 2024 and 2023

(1) Summary of Significant Accounting Policies

(a) Nature of Activities

The Riverhead IDA Economic Job Development Corporation is a not-for-profit corporation incorporated in 2011 under New York Law (the Corporation). The Corporation was created for the charitable and public purpose of relieving and reducing unemployment, promoting and providing for additional and maximum employment, bettering and maintaining job opportunities, instructing and training individuals to improve or develop their capabilities for such jobs, and carrying out scientific research for the purpose of aiding the Town of Riverhead (the Town) by attracting new industry to the Town and by encouraging the development of, or retention of, industries in the Town, thereby increasing economic activity in the Town, lessening the burdens of government, and acting in the public interest. The Corporation facilities financing for entities so that they may acquire, improve, maintain, equip, and furnish such projects. Costs incurred for a corporation project are paid directly from the applicant to the service professional.

The Corporation is a discretely presented component unit of the Town, based on the criteria set forth in Governmental Accounting Standards Board (GASB) Statements. Such criteria include financial accountability and oversight responsibility which are determined by the Town's ability to appoint the Corporation's board of directors.

The financial statements for the year ended December 31, 2023 were previously presented in accordance with accounting principles prescribed by the Financial Accounting Standards Board. During 2024, management determined that the financial statements should be presented in accordance with accounting principles prescribed by GASB. The financial statement presentation for the year ended December 31, 2023 has been updated to reflect this change.

(b) Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, (GAAP) as prescribed by the GASB. GASB is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

(c) Use of Estimates

The preparation of financial statements in accordance with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

(d) Cash and Equivalents

For purposes of the statements of cash flows, the Corporation considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash and equivalents.

Interest rate risk is the risk that the Corporation will incur losses in fair value caused by changing interest rates.

**RIVERHEAD IDA ECONOMIC JOB DEVELOPMENT CORPORATION**  
(A Discretely Presented Component Unit of the Town of Riverhead)  
Notes to Financial Statements, Continued

**(1) Summary of Significant Accounting Policies, Continued**

**(d) Cash and Equivalents, Continued**

Custodial credit risk is the risk that in the event of a bank failure, the Corporation's deposits may not be returned to it. GASB Statement No. 40 - Deposit and Investment Risk Disclosures - an amendment of GASB Statement No. 3, directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized, collateralized by securities held by the pledging financial institution or collateralized by securities held by the pledging financial institution's trust department but not in the Corporation's name. As of December 31, 2024 and 2023 the Corporation had no deposits exposed to custodial credit risk.

Credit risk is the risk an issuer or other counterparty will not fulfill its specific obligation even without the entity's complete failure. The Corporation does not have a formal credit risk policy other than restrictions to obligations allowable under General Municipal Law of the State.

**(e) Concentration of Credit Risk**

Financial instruments that periodically subject the Corporation to concentration of credit risk consist principally of cash accounts at financial institutions. The Corporation maintains financial instruments at financial institution which periodically may exceed federally insured limits. At December 31, 2024 and 2023, the Corporation had no amount in excess of the federally insured limits.

**(f) Net Position**

Net Position represents the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position is comprised of three components: net investment in capital assets, restricted, and unrestricted.

Net Investment in Capital Assets - consists of capital assets, net of accumulated depreciation/amortization and increased or reduced by outstanding balances of bonds and other debt and related components that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position - consists of net position for which constraints are placed on asset use either through the enabling legislation adopted by the Corporation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Unrestricted Net Position - consists of net position that does not meet the definition of the two preceding categories. The Corporation only has unrestricted net position as of December 31, 2024 and 2023.

**(g) Revenue Recognition**

The Corporation's primary sources of revenue are from processing fees received on open projects. Revenue is recognized when earned.

**RIVERHEAD IDA ECONOMIC JOB DEVELOPMENT CORPORATION**  
(A Discretely Presented Component Unit of the Town of Riverhead)  
Notes to Financial Statements, Continued

**(1) Summary of Significant Accounting Policies, Continued**

**(h) Subsequent Events**

The Corporation has evaluated subsequent events through the date of the report which is the date the financial statements were available to be issued.

**(2) Collection Agreement**

The Corporation entered into a collection agreement in August 2014 with Riverhead Charter School (the School) (the collection agreement). Under IRS regulations, the Education Facility may not be a direct payee of the Federal Subsidy (the Subsidy). This Subsidy must be paid to an agent for payment to the School. The School elected to transfer to the Corporation, the allocation of the annual Subsidy received in connection with the project's facility revenue bonds. The Corporation, in accordance with the terms of the collection agreement, will receive the Subsidy and disburse the collection amount to the School. The collection agent agreement provides for a processing fee payment to be deducted from the Subsidy of \$250 for payments disbursed as an authorized distribution in furtherance of its mission.

During the years ended December 31, 2024 and 2023, the Corporation received \$79,045 and \$84,281, respectively, related to this agreement and disbursed \$78,795 and \$84,031, respectively, to the School.

The collection agreement provides the Corporation indemnification for any actions arising from this relationship. The collection agreement is to remain in effect until the project's facility revenue bonds are satisfied, or under other conditions as stated in the collection agent agreement.

**(3) Issuance of Series 2023 Bonds**

The Corporation issued nonrecourse Series 2023 Revenue Bonds as tax exempt bonds under Section 142(d) of the Code, to a New York limited partnership, to finance a total project cost of \$32,650,000 to acquire a 6.8-acre parcel of land with an affordable housing complex located thereon. The project was authorized and closed in December 2023. The Corporation received a project fee of \$127,625 (net of application fees).

**(4) Related Entity**

The Corporation is considered a related entity of the Riverhead Industrial Development Agency (the Agency) as it shares a common Board of Directors. The Corporation in furtherance of its mission pursuant to NYS Not for Profit Corporation Law Section 201(14) may authorize distributions to the Agency. For the year ended December 31, 2023, the Corporation authorized the transfer of \$135,875 to the Agency. There were no distributions to the Agency for the year ended December 31, 2024.

**RIVERHEAD IDA ECONOMIC JOB DEVELOPMENT CORPORATION**  
**(A Discretely Presented Component Unit of the Town of Riverhead)**  
**Notes to Financial Statements, Continued**

**(5) Conduit Debt Obligations**

The Corporation may issue bonds to provide financial assistance to not-for-profit corporations for the acquisition of construction and equipment facilities for not-for-profits deemed to be in the public interest or refunding high-interest rate debt. The bonds are required to be secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the not-for profit organizations served by the bond issuance.

Neither the Corporation, the Town, nor any political subdivision thereof, is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. Conduit debt outstanding as of December 31, 2024 and 2023 totaled \$49,965,000 and \$50,995,000, respectively.

**(6) Accounting Standards Issued But Not Yet Implemented**

GASB has issued the following pronouncements which will be implemented in the years required. The effects of the implementation of these pronouncements are not known at this time.

Statement No. 102 - Certain Risk Disclosures. Effective for fiscal years beginning after June 15, 2024.

Statement No. 103 - Financial Reporting Model Improvements. Effective for fiscal years beginning after June 15, 2025.

Statement No. 104 - Disclosure of Certain Capital Assets. Effective for fiscal years beginning after June 15, 2025.



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**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**

The Board of Directors  
Riverhead IDA Economic Job Development Corporation:

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 Riverhead IDA Economic Job Development Corporation (the Corporation) as of and for the year ended December 31, 2024, and the related notes to financial statements, which collectively comprise the Corporation's basic financial statements, and have issued our report thereon dated March 24, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Corporation's internal control over financial reporting (internal control) as a basis for designing 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 Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation'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 Corporation's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or 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 Corporation'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 Corporation'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 Corporation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*EFPR Group, CPAs, PLLC*

Williamsville, New York

March 24, 2025