

**Jim and Susan McDaniel**  
**UIL Music Region 24**

**June 14, 2021**

The BaCo Group  
Baker, Ford & Company, PLLC  
Certified Public Accountants  
14140 Midway Road, Suite 200  
Farmers Branch, Texas 75244

Ladies and Gentlemen:

We providing this letter in connection with your reviews of the financial statements of UIL Music Region 24 (UIL Music), which comprise the statements of assets, liabilities and net assets-cash basis as of May 31, 2021 and 2020, and the related statements of revenues, expenses and other changes in net assets-cash basis, for the years then ended, and the related notes to the financial statements, for the purpose of obtaining limited assurance as a basis for reporting whether you are aware of any material modifications that should be made to the financial statements for them to be in accordance with the cash basis of accounting.

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 judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

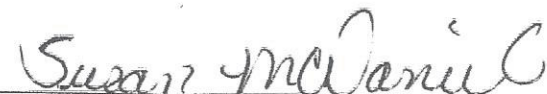
We confirm, to the best of my knowledge and belief as of the date of this letter, the following representations made to you during your review:

1. We acknowledge our responsibility and have fulfilled our responsibility for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, and determining that this is an acceptable accounting method.
2. We have made available to you all:
  - a. Financial records and related data;
  - b. Minutes of the meetings, or summaries of actions of recent meetings for which minutes have not been prepared, of any board of director or similar meetings;
  - c. Additional information you have requested from us for the purpose of the review;
  - d. Unrestricted access to UIL Music personnel from whom you determined it necessary to obtain review evidence.
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
4. All material transactions have been properly recorded in the accounting records underlying the financial statements.
5. There are no uncorrected misstatements.
6. We acknowledge our responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to error or fraud.

16. We have identified all accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
17. We are agreement with the adjusting journal entries you have recommended, and they have been posted to UIL Music's accounts.
18. We have disclosed to you all information relevant to the use of the going concern assumption in the financial statements.
19. No events have occurred subsequent to the date of UIL Music's financial statements and through the date of this letter that would require adjustment to, or disclosure in, the aforementioned financial statements.
20. We have responded fully and truthfully to all inquiries made to me by you during your review.
21. In regards to the financial statement preparation services performed by you, we have:
  - a. Assumed all management responsibilities;
  - b. Overseen the services by designating an individual who possesses suitable skill, knowledge, and / or experience;
  - c. Evaluated the adequacy and the results of services performed;
  - d. Accepted responsibility for the results of the services.
22. UIL Music's books and records are complete.

Sincerely,





**FINANCIAL SUMMARY FOR UIL MUSIC REGION 24  
2020-2021**

**I. 6100 PROFESSIONAL AND CONTRACTED SERVICES**

Beginning Balance as of June 1,2020:	66556.55	66556.55
Executive Secretary Salary:		
Jim Net Pay		23892.00
Susan Net Pay		11028.48
Jim and Susan Tax, Social Security, Medicare		23082.84
Total Salary	<b>58003.32</b>	
501©(3) Portion of Social Security and Medicare		4437.24
Total Executive Secretary & 501©(3) Expenses		<b>62440.56</b>
IRS payment for May 2019-2020 School Year		<b>2294.22</b>
<b>Total for Section I. 6200</b>		<b>64734.78</b>

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**II. 6200 CONTRACTED PROFESSIONALS**

BaCo Group 2019-20:		2450.00
2020-2021 Partial Payment: (Has not cleared the bank)		1519.00
WIX - UIL MUSIC REGION 24 website:		74.20
Dorian Business Expenses (Online Entry System)		950.00
Block Advisors:		350.00
HS Orchestra S/E Judges:		1750.00
HS Choir S/E Judges:		1200.00
HS Band S/E Judges:		1750.00
HS Choir C/SR Judges:		2250.00
HS Band C/SR Judges:		5400.00
HS Orchestra C/SR Judges:		5400.00
MS Choir C/SR Judges:		2700.00
MS Orchestra C/SR Judges:		3600.00
MS NV Band C/SR Judges:		3600.00
MS Var Band C/SR Judges:		2700.00
<b>Total for Section II. 6200</b>		<b>35693.20</b>

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**III. 6300 OFFICE SUPPLIES AND MATERIALS**

A. Office Supplies:		
Ink, Paper, etc.:		589.93
Trophies from 2019-20:		17870.43
Trophies 2020-2021:		8778.75
Sight Reading Music:		2079.95
<b>Total for Section 6300:</b>		<b>29319.06</b>

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**IV. 6400 OTHER OPERATIONAL COSTS**

UIL State Fees (Outstanding):		2420.00
1/2Phone, 1/2 Internet:		1830.35
Storage:		2833.00

TMEA Dues:	25.00
Bank Fees:	408.00
Postage and Shredding:	219.92
Mileage:	283.49
Return of unused funds to Plano ISD, reconfiguration of Regions	22425.00
Return of entry fee to Stafford MS Choir	510.00
<b>Total for Section 6400</b>	<b>30954.76</b>
<b>Total Expenditures for 2020-2021</b>	<b>160701.80</b>
Current Bank Balance	28367.39

TOTAL DEPOSITS	118,389.00
TOTAL INTEREST AND ADDITIONS	509.64
TOTAL INCOME 2020-2021	118,898.64