

November 15, 2021

Blue & Co., LLC
500 N. Meridian Street, Suite 200
Indianapolis, IN 46204

This representation letter is provided in connection with your audits of the financial statements of Bona Vista Programs, Inc. (Bona Vista), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities and changes in net assets, functional expenses, and cash flows for years then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

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 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. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of this letter, the following representations made to you during your audits.

Financial statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all assets and liabilities under Bona Vista's control.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.

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Accredited by the Commission on Accreditation of Rehabilitation Facilities.

- 6) Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) All events, including instances of noncompliance, subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs, have been adjusted or disclosed.
- 8) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted an attorney concerning litigation, claims or assessments.
- 9) Material concentrations have been appropriately disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which Bona Vista is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.

Information Provided

- 1) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audits.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 2) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 3) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 4) We have no knowledge of any fraud or suspected fraud affecting Bona Vista involving:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.

- 5) We have no knowledge of any allegations of fraud or suspected fraud affecting Bona Vista's financial statements communicated by employees, former employees, grantors, regulators, or others.
- 6) We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing the financial statements.
- 7) We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.
- 8) We have disclosed to you the identity of Bona Vista's related parties and all the related party relationships and transactions of which we are aware.
- 9) Bona Vista has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral, except as disclosed in the debt agreements.
- 10) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
- 11) Bona Vista is an exempt organization under Section 501(c)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize Bona Vista's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
- 12) We acknowledge our responsibility for presenting the Schedule of Expenditures of Federal Awards (SEFA), in accordance with the requirements of OMB Uniform Guidance, the Schedule of Findings and Questioned Costs, and other supplementary schedules included in the financial statements (hereby referred to as "supplementary information") in accordance with U.S. GAAP, and we believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- 13) As part of your audits, you prepared the draft financial statements and related notes and schedule of expenditures of federal awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
- 14) Bona Vista has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net assets balances.

- 15) 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. There are no estimates that may be subject to a material change in the near term that have not been properly disclosed in the financial statements. We understand that near term means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make Bona Vista vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements. We understand that *concentrations* include individual or group concentrations of customers, suppliers, lenders, products, services, sources of labor or materials, licenses or other rights, or operating areas or markets. We further understand that *severe impact* means a significant financially disruptive effect on the normal functioning of Bona Vista.
- 16) Pending changes in organizational structure, financing arrangements, or other matters that could have a material effect on the financial statements of the entity are properly disclosed.
- 17) The financial statements include all joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 18) Provisions for uncollectible receivables have been properly identified and recorded.
- 19) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities and allocations have been made on a reasonable basis.
- 20) Revenues are appropriately classified in the statement of activities within federal, state and commercial revenues.
- 21) We are responsible for management decisions and functions, and for designating a competent employee to oversee any bookkeeping services, payroll services, tax services, profit-sharing services, and other services you provide. We are responsible for evaluating the adequacy and results of these services performed and accepting responsibility for these services.
- 22) With respect to Federal award programs:
 - a) We are responsible for complying and have complied with the requirements of OMB Uniform Guidance, "Audits of States, Local Governments, and Non-Profit Organizations."
 - b) We have, in accordance with OMB Uniform Guidance, identified in the schedule of expenditures of federal awards, expenditures made during the audit period for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance.

- c) We are responsible for complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of our federal programs and have identified and disclosed to you the requirements of laws, regulations and the provisions of contracts and grant agreements that are considered to have a direct and material effect on each federal program.
- d) We are responsible for establishing and maintaining effective internal control over compliance requirements applicable to federal programs that provide reasonable assurance that we are managing our federal awards in compliance with laws, regulations, and the provisions of contracts and grant agreements that could have a material effect on our federal programs. We believe the internal control system is adequate and is functioning as intended. Also no changes have been made in the internal control system to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to reportable conditions reported in the schedule of findings and questioned costs.
- e) Also, no changes have been made in the internal control system to the date of this letter that might significantly affect internal control, including any corrective action taken with regard to reportable conditions reported in the schedule of findings and questioned costs.
- f) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with federal agencies or pass-through entities relating to each major federal program.
- g) We have received no requests from a federal agency to audit one or more specific programs as a major program.
- h) We have complied, in all material respects, with the compliance requirements, including when applicable, those set forth in the "OMB Uniform Guidance Compliance Supplement," relating to federal awards and have identified and disclosed to you all amounts questioned and any known noncompliance with the requirements of federal awards, including the results of other audits or program reviews.
- i) Amounts claimed or used for matching were determined in accordance with relevant guidelines in OMB Circular A-122, "Cost Principles for Nonprofit Organizations," and Subpart C, "Cost Sharing and Matching," of OMB Circular A-110, "Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Nonprofit Organizations."
- j) We have disclosed to you our interpretation of compliance requirements that have varying interpretations, if any.
- k) We have made available to you all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements.

- l) Federal program financial reports and claims for advances and reimbursements are supported by the books and records from which the basic financial statements have been prepared, and are prepared on a basis consistent with the schedule of expenditures of federal awards.
- m) We have charged costs to federal awards in accordance with applicable cost principles.
- n) The copies of federal program financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective federal agency or pass-through entity, as applicable.
- o) If applicable, we have monitored subrecipients to determine that they have expended pass-through assistance in accordance with applicable laws and regulations and have met the requirements of OMB Uniform Guidance.
- p) If applicable, we have taken appropriate action on a timely basis after receipt of subrecipients' auditor's reports that identified noncompliance with laws, regulations, or the provisions of contracts or grant agreements to ensure that subrecipients have taken the appropriate and timely corrective action on findings.
- q) If applicable, we have considered the results of subrecipient audits and have made any necessary adjustments to our books and records.
- r) If applicable, we are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by OMB Uniform Guidance and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- s) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by OMB Uniform Guidance, and, if applicable, we are also responsible for preparing and implementing a corrective action plan for each audit finding.
- t) We have disclosed to you all contracts or other agreements with our service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.

Other

34) With respect to receivables recorded on the financial statements of Bona Vista:

- a) Receivables recorded in the financial statements represent valid claims against debtors for transactions arising on or before the statement of financial position date and have been reduced to their estimated net realizable value.

- b) Adequate consideration has been given to, and appropriate provision made for, estimated adjustments to revenue, such as for denied claims and changes to reimbursement assignments.
 - c) Recorded valuation allowances are necessary, appropriate, and properly supported.
 - d) All peer review organizations, fiscal intermediary, and third-party payor reports and information have been made available.
- 35) With respect to Cost reports filed with third parties:
- a) All required Medicaid, and similar reports have been properly filed.
 - b) Management is responsible for the accuracy and propriety of all cost reports filed.
 - c) All costs reflected on such reports are appropriate and allowable under applicable reimbursement rules and regulations and are patient-related and properly allocated to applicable payors.
 - d) The reimbursement methodologies and principles employed are in accordance with applicable rules and regulations.
 - e) Adequate consideration has been given to, and appropriate provision made for, audit adjustments by intermediaries, third-party payors, or other regulatory agencies. All items required to be disclosed, including disputed costs that are being claimed to establish a basis for a subsequent appeal, have been fully disclosed in the cost report.
 - f) Recorded third-party settlements include differences between filed (and to be filed) cost reports and calculated settlements, which are necessary based on historical experience or new or ambiguous regulations that may be subject to differing interpretations. While management believes the entity is entitled to all amounts claimed on the cost reports, management also believes the amounts of these differences are appropriate.
- 36) With respect to contingencies:
- a) There are no violations or possible violations of laws or regulations, such as those related to the Medicare and Medicaid antifraud and abuse statutes, including but not limited to the Medicare and Medicaid Anti-Kickback Statute, Limitations on Certain Physician Referrals (the Stark law), and the False Claims Act, in any jurisdiction, whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency other than those disclosed or accrued in the financial statements.

- b) Billings to third-party payors comply in all material respects with applicable coding guidelines and laws and regulations (including those dealing with Medicare and Medicaid antifraud and abuse), and billings reflect only charges for goods and services that were medically necessary; properly approved by regulatory bodies, if required; and properly rendered.
- c) There have been no investigations, either internal or external, and there are no investigations in progress, relating to compliance with applicable laws and regulations that would have an effect on the amounts reported or disclosed in the financial statements.
- d) There have been no communications (oral or written) from regulatory agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws and regulations in any jurisdiction (including those related to the Medicare and Medicaid antifraud and abuse statutes), deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial statements.

Sincerely,

Bona Vista Programs, Inc.



Brianne Boles
President/Chief Executive Officer



Shannon Collins
Chief Financial Officer