



WEINLANDER FITZHUGH

MID MICHIGAN BIG BROTHERS BIG SISTERS
CLARE, MICHIGAN

FINANCIAL STATEMENTS
DECEMBER 31, 2015

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WEINLANDER FITZHUGH

CERTIFIED PUBLIC ACCOUNTANTS
& CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

February 22, 2016

Board of Directors
Mid Michigan Big Brothers Big Sisters
Clare, Michigan

We have audited the accompanying financial statements of Mid Michigan Big Brothers Big Sisters (Organization), which comprise the statement of assets, liabilities and net assets - modified cash basis as of December 31, 2015 and the related statements of support, revenue and expenses - modified cash basis and functional expenses - modified cash basis for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the financial statements 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 Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and net assets of Mid Michigan Big Brothers Big Sisters as of December 31, 2015 and its support, revenue and expenses for the year then ended in accordance with the modified cash basis of accounting as described in Note 1.

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Board of Directors
Mid Michigan Big Brothers Big Sisters
February 22, 2016

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The combining statement of public support, revenue and expenses - modified cash basis as noted in the index, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinion is not modified with respect to that matter.

Weinlander Fitzhugh

MID MICHIGAN BIG BROTHERS BIG SISTERS
Statement of Assets, Liabilities and Net Assets - Modified Cash Basis
December 31, 2015

ASSETS

Current Assets:	
Cash	\$ 62,316
Land, Building and Equipment, at cost:	
Land	2,500
Building	46,731
Equipment	11,175
	<u>60,406</u>
Less allowance for depreciation	(29,346)
	<u>31,060</u>
Total Assets	<u>\$ 93,376</u>

NET ASSETS

Net Assets:	
Unrestricted	<u>\$ 93,376</u>

See accompanying notes to financial statements.

MID MICHIGAN BIG BROTHERS BIG SISTERS
Statement of Public Support, Revenue and Expenses - Modified Cash Basis
For the Year Ended December 31, 2015

	Unrestricted
Public Support and Revenue:	
Contributions	\$ 32,538
In-kind contributions	30,710
Grants	47,290
Bowl for Kids Sake	27,563
Golf outing	6,833
Art auction	7,251
Tractor raffle	2,291
Administrative income	23,094
Other income	290
Other fundraisers	20,791
Interest	49
Total public support and revenue	198,700
Expenses:	
Mentoring and guidance services	148,996
Management and general services	22,432
Fundraising activities	20,132
Total expenses	191,560
Change in net assets	7,140
Net assets - beginning of year	86,236
Net assets - end of year	\$ 93,376

See accompanying notes to financial statements.

MID MICHIGAN BIG BROTHERS BIG SISTERS
Statement of Functional Expenses - Modified Cash Basis
For the Year Ended December 31, 2015

	<u>Total</u>	<u>Mentoring and Guidance Services</u>	<u>Management and General Services</u>	<u>Fundraising Activities</u>
Payroll	\$ 45,326	\$ 30,238	\$ 10,555	\$ 4,533
Case worker	32,050	32,050	0	0
In-kind contributions	25,910	25,910	0	0
Administrative	22,322	15,598	4,644	2,080
Professional services	7,439	6,423	1,016	0
Bowl for Kids Sake fundraiser	6,580	650	0	5,930
Mileage, meals, and travel	5,724	4,024	1,566	134
Dues and subscriptions	5,477	5,247	230	0
Insurance	4,865	2,966	1,899	0
Program Expenses	3,672	3,672	0	0
Telephone	3,457	3,193	264	0
Taxes - payroll	3,450	2,587	518	345
Utilities	2,883	2,595	288	0
Golf outing	2,144	0	0	2,144
Other fundraisers	2,058	0	0	2,058
Comedy Night	1,983	0	0	1,983
Rent	6,685	6,685	0	0
Office supplies	1,831	1,390	441	0
Postage	1,702	1,541	25	136
Depreciation	1,456	1,310	146	0
Art auction	1,425	688	0	737
Repairs and maintenance	1,279	387	840	52
Program supplies	1,189	1,189	0	0
Publicity	653	653	0	0
	<u>\$ 191,560</u>	<u>\$ 148,996</u>	<u>\$ 22,432</u>	<u>\$ 20,132</u>

See accompanying notes to financial statements.

MID MICHIGAN BIG BROTHERS BIG SISTERS
Notes to Financial Statements
For the Year Ended December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

Mid Michigan Big Brothers Big Sisters (Organization) is a nonprofit corporation whose purpose is to provide assistance to children through mentors and guidance of parents to help the children to develop into healthy and functional members of the society and community. During 2011, Big Brothers Big Sisters of the Lakes began business operating under Mid Michigan Big Brothers Big Sisters. During 2012, Big Brothers Big Sisters of Mecosta and Osceola Counties began business operating under Mid Michigan Big Brothers Big Sisters.

Basis of Accounting

The accounts of the Organization are maintained on the modified cash basis of accounting, consequently, certain revenues are recognized when received rather than when earned and certain expenses and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred.

Revenue Recognition

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. Amounts received that are restricted for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. The Organization had no temporarily or permanently restricted net assets in 2015.

Land, Building and Equipment

Purchases of land, buildings and equipment having a unit cost of \$500 or more and an estimated useful life of more than three years are capitalized at cost. The assets are reported at historical cost less accumulated depreciation. Depreciation of buildings and building improvements are determined by the straight-line method over an estimated useful life of 20-39 years. Depreciation of equipment is determined by the straight-line method over the asset's estimated life, which is 5-7 years.

Maintenance and repairs are charged to expense as incurred. Renewals and betterments are charged to the related property asset account. When assets are retired, cost and accumulated depreciation are eliminated from the asset and accumulated depreciation accounts and the resulting profit or loss is included in operations.

MID MICHIGAN BIG BROTHERS BIG SISTERS
Notes to Financial Statements
For the Year Ended December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Services

Amounts that have been reported in the financial statements for voluntary donations of services are those services that create or enhance non-financial assets or require specialized skills provided by individuals possessing those skills and which would be typically purchased if not provided by donation. The Organization received donations of building rent in the amount of \$4,800 and goods and professional services in the amount of \$25,910.

Use of Estimates

The process of preparing the basic financial statements in conformity with the modified cash basis of accounting requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Events Occurring After Reporting Date

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through the date of the accompanying independent auditor's report, which is the date the financial statements were available to be issued.

NOTE 2 – FUNCTIONAL CLASSIFICATION OF EXPENSES

The cost of providing the various programs and activities has been summarized on a functional basis in the statement of public support, revenue and expenses - modified cash basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE 3– ECONOMIC DEPENDENCY

The Organization received approximately 11% of their revenue from United Way of Clare and Gladwin Counties.

MID MICHIGAN BIG BROTHERS BIG SISTERS
Notes to Financial Statements
For the Year Ended December 31, 2015

NOTE 4- ENDOWMENT FUND

Mid Michigan Big Brothers Big Sisters is the beneficiary under an endowment fund agreement with the Clare County Community Foundation. The assets of the endowment fund, \$291,985, are included on the statement of financial position of the Clare County Community Foundation. Mid Michigan Big Brothers Big Sisters does not reflect the balance in the statement of assets, liabilities and net assets. The Organization does not exercise any control over the principal of the fund but, based on a formula, certain amounts of the fund may be distributed to and expended by the Organization.

Variance power has been granted to the Clare County Community Foundation for the assets in the endowment fund. If Mid Michigan Big Brothers Big Sisters ceases to exist or no longer performs its functions under the provisions of the agreement, the Clare County Community Foundation shall continue to administer and disburse fund assets in a manner deemed appropriate.

Investment and spending policies are determined by the Clare County Community Foundation, in accordance with established guidelines adopted by the Foundation's governing board.

MID MICHIGAN BIG BROTHERS BIG SISTERS
Combining Statement of Public Support, Revenue and Expenses - Modified Cash Basis
For the Year Ended December 31, 2015

	Mid Michigan Big Brothers Big Sisters	Mid Michigan Big Brothers Big Sisters of the Lakes	Mid Michigan Big Brothers Big Sisters of Mecosta and Osceola Counties	Total
Public Support and Revenue:				
Contributions	\$ 15,028	\$ 4,753	\$ 12,757	\$ 32,538
In-kind contributions	11,689	12,892	6,129	30,710
Grants	46,750	0	540	47,290
Bowl for Kids Sake	6,495	11,573	9,495	27,563
Golf outing	515	3,103	3,215	6,833
Art auction	7,251	0	0	7,251
Tractor raffle	0	2,291	0	2,291
Administrative income	23,094	0	0	23,094
Other income	290	0	0	290
Other fundraisers	0	4,280	16,511	20,791
Interest	49	0	0	49
Total public support and revenue	<u>111,161</u>	<u>38,892</u>	<u>48,647</u>	<u>198,700</u>
Expenses:				
Mentoring and guidance services	87,899	25,849	35,248	148,996
Management and general services	16,612	1,694	4,126	22,432
Fundraising activities	8,165	5,229	6,738	20,132
Total expenses	<u>112,676</u>	<u>32,772</u>	<u>46,112</u>	<u>191,560</u>
Change in net assets	(1,515)	6,120	2,535	7,140
Unrestricted net assets - beginning of year	<u>73,047</u>	<u>6,522</u>	<u>6,667</u>	<u>86,236</u>
Unrestricted net assets - end of year	<u>\$ 71,532</u>	<u>\$ 12,642</u>	<u>\$ 9,202</u>	<u>\$ 93,376</u>



WEINLANDER FITZHUGH

CERTIFIED PUBLIC ACCOUNTANTS
& CONSULTANTS

February 22, 2016

Board of Directors
Mid Michigan Big Brothers Big Sisters
Clare, Michigan

We have audited the financial statements of Mid Michigan Big Brothers Big Sisters (Organization) for the year ended December 31, 2015 and have issued our report thereon dated February 22, 2016. Professional standards require that we provide you with information about our responsibilities under U.S. generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 11, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Mid Michigan Big Brothers Big Sisters are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2015. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the depreciation expense is based on the estimated useful life of fixed assets. We evaluated the key factors and assumptions used to develop the depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management: In-kind contributions and related expenses and fundraising income.

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Board of Directors
Mid Michigan Big Brothers Big Sisters
February 22, 2016
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Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 22, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Board of Directors of Mid Michigan Big Brothers Big Sisters and is not intended to be and should not be, used by anyone other than these specified parties.

Very truly yours,

Weinlander Fitzhugh



WEINLANDER FITZHUGH

CERTIFIED PUBLIC ACCOUNTANTS
& CONSULTANTS

February 22, 2016

Board of Directors
Mid Michigan Big Brothers Big Sisters
Clare, Michigan

In planning and performing our audit of the financial statements of Mid Michigan Big Brothers Big Sisters (Organization) as of and for the year ended December 31, 2015, in accordance with U.S. generally accepted auditing standards, we considered the Organization'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 Organization's internal control. Accordingly, we do not express an opinion of the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a certain deficiency in internal control that we consider to be a material weakness.

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 Organization'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. We consider the following significant deficiency in the Organization's internal control to be a material weakness:

Financial Reporting

Our professional standards now define an element of internal control as an Organization's ability to prepare a complete set of financial statements with footnotes in accordance with U.S. generally accepted accounting principles. We are required to communicate to the Board of Directors if the Organization is unable to complete this task without assistance from its auditor.

It is not uncommon that many small and medium size organizations cannot provide the resources to accomplish this task. This is the situation with the Organization. This comment is not intended to reflect on the performance or capability of any employee.

However, we have reviewed the periodic financial reporting prepared by management and provided to the Board and determined it is appropriate for the size of the Organization. This information appears to meet the reporting requirements of the Board and provides it sufficient information for it to perform its oversight responsibilities.

The above comments are not intended to reflect on the performance or capability of any employee.

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WEINLANDER FITZHUGH

Board of Directors
Mid Michigan Big Brothers Big Sisters
February 22, 2016
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This communication is intended solely for the information and use of management, Board of Directors and others within the organization and is not intended to be and should not be, used by anyone other than these specified parties.

Very truly yours,

Weinlander Fitzhugh

February 22, 2016

Weinlander Fitzhugh
601 Beech Street
Clare, MI 48622

This representation letter is provided in connection with your audit of the financial statements of Mid Michigan Big Brothers Big Sisters (Organization), which comprise the statements of assets, liabilities and net assets - modified cash basis as of December 31, 2015 and the related statements of support, revenue and expenses - modified cash basis and functional expenses - modified cash basis for the year 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 the modified 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 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 February 22, 2016, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 11, 2015, including our responsibility for the preparation and fair presentation of the financial statements.
2. The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting.
3. We acknowledge our responsibility 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.
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.
6. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the modified cash basis of accounting.
7. All events subsequent to the date of the financial statements and for which the modified cash basis of accounting requires adjustment or disclosure have been adjusted or disclosed.

8. We are in agreement with the adjusting journal entries you have proposed and they have been posted to the Organization's accounts.
9. Material concentrations have been appropriately disclosed in accordance with the modified cash basis of accounting.
10. Guarantees, whether written or oral, under which the Organization is contingently liable, have been properly recorded or disclosed in accordance with the modified cash basis of accounting.

Information Provided

11. 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 audit.
 - c. Unrestricted access to persons within the Organization from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of meetings of the governing board or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and reflected in the financial statements.
13. 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.
14. We have no knowledge of any fraud or suspected fraud that affects the Organization and involves:
 - 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.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization's financial statements communicated by employees, former employees, grantors, regulators or others.
16. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
17. 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 the modified cash basis of accounting and we have not consulted a lawyer concerning litigation, claims or assessments.

18. We have disclosed to you the identity of the Organization's related parties and all the related party relationships and transactions of which we are aware.
19. The Organization 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.
20. We are responsible for compliance with the laws, regulations and provisions of contracts and grant agreements applicable to us.
21. Mid Michigan Big Brothers Big Sisters is an exempt Organization under Section 501(c)3 of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization'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.
22. We acknowledge our responsibility for presenting the combining statement of public support, revenue and expenses - modified cash basis in accordance with the modified cash basis of accounting and we believe the combining statement of public support, revenue and expenses - modified cash basis, includes its form and content, is fairly presented in accordance with the modified cash basis of accounting. The methods of measurement and presentation of the combining statement of public support, revenue and expenses - modified cash basis 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.

Signature: _____

Title: _____